

# MERSEYSIDE COUNTY SCOUT COUNCIL

England & Wales · Charity number 503957

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1975-02-06

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Suites 103 and 114  
Cotton Exchange  
Bixteth Street  
Liverpool  
Merseyside  
L3 9LQ

**Phone** 01517072671

**Email** [office@merseysidescouts.com](mailto:office@merseysidescouts.com)

**Website** [www.merseysidescouts.com](http://www.merseysidescouts.com)

## Activities

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**Objects:** THE INSTRUCTION OF BOYS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

**Activities:** UK County Scout Association

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People, People With Disabilities

## Geography

- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£325,493	£273,913	-	-
2024-02-29	£355,704	£332,098	-	-
2023-02-28	£342,326	£334,123	-	-
2022-02-28	£131,638	£147,153	-	-
2021-02-28	£266,222	£156,105	-	-

## Trustees

Name	Role	Appointed
David Steer KC DL	Chair	2018-01-13
Adam Brighthouse		2025-09-22
Calum Towers		2021-09-23
Charles Joseph Cunnane		2024-04-01
Christopher Ian Valentine-Burrows		2022-05-16
Christopher James Bliss		2024-09-30
Louise Sui		2025-09-22
Lucy James		2024-04-01
MR MIKE HUSSEY		
Samuel Frank ROBINSON		2010-09-30
Wendy Elaine Graham		2022-10-07

**MERSEYSIDE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 503957

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# Accounts

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**Do more.  
Share more.  
Be more.**



**Scouts**

**Merseyside**

Annual report and accounts  
2024-2025



**I want to show that  
the outdoors is a  
place for all of us to  
be at our best, and  
that Scouts is truly  
open to all.**

**Dwayne Fields, UK Chief Scout**



# Reflecting on a successful year.

We have continued to build brighter futures, and made phenomenal changes to Tawd Vale Adventure Centre.

Since the last Annual Report we have continued to pursue the Building Brighter Futures programme in the various ways itemised by Chris Valentine-Burrows in his Lead Volunteer's Report.

We have been able to effect great improvements at Tawd Vale Adventure Centre. These include repurposing the swimming pool to pond dipping, resurfacing Noble Way, constructing an aluminium framed marquee over the Dockyard, refurbishment of Bowring Hut and reprofiling of the Delph waterfront and a new jetty. All concerned there have worked tirelessly, and we have invested a great deal of money. The latter in large measure due to the continued generosity of The Daneway Foundation for which we are, as always, extremely grateful. The appointment of a full-time Centre Manager is in-hand and should prove to be another significant development.

Calum Towers and Matt Jones are deserving of special thanks for organising 'Ignite Merseyside' which proved to be a special day of speakers, workshops, plenary sessions and opportunities to renew old and form new acquaintances. I hope this will be repeated and attract an even greater attendance. Calum is also to be congratulated on his recent improvements in re-organising our accounting systems.

Our President, Mr Mark F W Blundell CVO, The Lord-Lieutenant of Merseyside, is due to retire on the 15<sup>th</sup> December 2025 after long and distinguished service. On behalf of all of us, I take this opportunity to thank him for the support he has shown throughout his Presidency and assure him that he will always be welcome should he wish to attend any of our future events.

Warmest congratulations to Peter Oliver OBE DL upon being named as the next Lord-Lieutenant of Merseyside. We wait to see if he will accept an invitation to become our new President!

As always, I offer my sincere thanks to all volunteers throughout the County for your individual and invaluable contributions to the running of our great organisation.

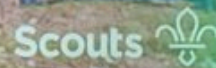


**David Steer Esq, KC DL**  
Chair, Board of Trustees

and Welcome to  
Ignite Merseyside 2025



...e we are and where we're going  
Carl Hankinson, UK Chief Volunteer



# What a year we've had!

We're thriving and stronger thanks to all your support and tireless effort, thank you.

What a year we've had across Merseyside we are thriving and getting stronger all because of your tireless efforts to ensure our young people are developing skills for life.

I want to share some interesting facts that really highlight the impact of your dedication to scouting, & what you all achieve as our amazing team of volunteers:

- You give a combined half a million hours of volunteer time.
- You support c.7000 young people across 125 communities.
- You deliver a programme of over 330 activities across all our sections.
- You contribute 5.6 million pounds to the local economy.
- You are part of a team of 2400 other volunteers.

None of this could be achieved without your dedication to our young people. You should be extremely proud of the impact you make, and the wider contribution to our communities.

At last year's AGM we introduced the Building Brighter Futures ambitions to you, this year I thought it would be beneficial to highlight some of the key achievements we have made towards achieving these ambitions.

We said we wanted to empower our young people to take their place at the heart of our communities and ensure the youth voice was heard across the county.

This year we have developed a partnership with Liverpool City Council and the Lord Mayor of Liverpool to hold a youth voice event and mini youth parliament in the council chamber of Liverpool Town Hall.

We said we wanted to celebrate the success of our young people. We have refreshed our young people awards events and introduced a new event for to celebrate the achievements of our Kings Scouts with a dedicated dinner and presentation led by a representative of His Majesty The King in partnership with Merseyside Lieutenancy.



We said we wanted to extend our reach into communities that we do not currently have a large presence in.

We have begun engaging with some communities to look at expanding our engagement with the local Muslim community by looking to support an additional Muslim scout group, we are engaging with Alder Hey Children's Hospital to look at the possibility of opening a joint Scout and Guide Group for children using the hospital and we are looking at expanding our SEND provision by engaging with a local SEND school to ingrate scouting into their curriculum.

We said we wanted to promote the effective and safe use of Merseyside Scouts assets. We have done this by investing £75,000.00 into Tawd Vale Adventure Centre.

1. Delph upgrade project – (Complete)
  - a. To give disable access to the delph
  - b. Reopen the slipway
  - c. Introduce a rear emergency slipway and
  - d. Purpose-built launching dock



2. Dockyard and main carpark project – (Complete)
  - a. Installation of a covered area for Team Tawd to work safely under in bad weather and for equipment storage to prolong the life of equipment
  - b. Increased storage capacity by bringing all storage areas together
  - c. Additional Car parking by increasing the main car parks capacity
  - d. Ensuring all site plant is secure in one location
3. Pond dipping project – (Underway)
  - a. New equipment to facilitate pond dipping in a previously unused facility
  - b. New security fencing to the pond dipping facility
  - c. Repairs to the swimming pool to increase safety
4. Resurfacing noble way – (Complete)
  - a. Entered into a contract to ensure that Nobel Way is resurfaced twice a year to increase vehicle and access safety
5. Key safety improvements to lighting and electrical work around the facility – (Underway)
  - a. Rolled out LED lighting across the facility
  - b. Completed a fixed wiring inspection and addressed remedial actions
  - c. Increased the light levels around the camp centre



We have begun a process to ensure that our suppliers and the products we purchase are supporting our positive climate action by moving to a more environmentally friendly supply chain, investment in our digital tools and looking to reduce our carbon footprint by reviewing our waste processing and recycling offering across Merseyside Scouts.

Finally, we said we wanted to develop and enhance our support for our leadership and management roles. We have reignited the leadership and managers conference across Merseyside by refreshing the conference and introducing Ignite Merseyside 2025, bringing together our leadership and manager as a group for the first time since 2019 in a new engaging and exciting way focussed on delivering role specific workshops, inspiring keynote speakers and networking opportunities to allow our teams to access the full benefits of scouting on Merseyside and Nationally.



I hope this brief insight gives you a view into the exciting work we are doing across Merseyside to keep at the forefront of innovative and exciting scouting.

My sincere thanks to every member of the team, across every Section, Unit, Group, District and the County. The work you are doing continues to transform lives and transform communities... and hopefully you're having a bit of fun along the way.

We could not deliver everything we do without the tremendous support of the members of our Leadership and Support Teams.

I recognise that you are volunteers who also have local commitments, but who manage to also find the time to support all members across our County.

My personal thanks to each and every one of our young people and adults.



*Chris*

**Chris Valentine-Burrows**  
County Lead Volunteer



“

I really love seeing the Squirrels growing in their confidence and making friends with each other and learning new skills which stay with them for life.

**Ninian, Squirrels volunteer**

# Merseyside County Scout Council

## Board of Trustees' Report for the period ending 28 February 2025

Name of Charity Merseyside County Scout Council

Charity Registration Number 503957

Address Merseyside Scouts  
3<sup>rd</sup> Floor, Stanley Buildings  
43 Hanover Street, Liverpool  
L1 3DN

President Mr. Mark Blundell CVO, Lord-Lieutenant of Merseyside

Vice Presidents Eric Morton  
Alan Seeley  
Peter Oliver OBE DL

Lead Volunteer Christopher Valentine-Burrows

### Trustees as at 28 February 2025

Ex-Officio Christopher Valentine Burrows (Lead Volunteer)  
David Steer Esq, KC DL (County Chair)  
Sam Robinson (County Treasurer)  
Charlie Cunnane (County Youth Lead)

Elected Mark Bennett  
Wendy Graham  
Michael Hussey  
Christopher Bliss  
Calum Towers  
Lucy James (Youth Representative)

Board Administrator Sue Taylor

**Independent Examiner**

Andrew Moss, FCA

**Solicitors**

Formby Law Ltd., Formby

**Bankers**

CAF Bank Plc  
Barclays Bank Plc  
HSBC UK Plc

**Governing Instrument**

The Charity's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

**Trustee Membership of Sub-Committees as at 28 February 2025**

**Tawd Vale Governance Group**

Christopher Bliss (Chair)  
Sam Robinson (Ex-Officio)  
David Steer (Ex-Officio)  
Christopher Valentine-Burrows (Ex-Officio)

Christopher Valentine-Burrows (Ex-Officio)  
Mark Bennett  
Michael Hussey  
Calum Towers  
Sam Robinson (Ex-Officio)  
David Steer (Ex-Officio)

**Finance**

*Other Trustees attend sub-committees as appropriate*



## **Background and Objectives:**

The Charity is well established and, following major initiatives, continues to grow in numbers and provides a challenging programme of everyday adventure, leading to the development of skills for life and good citizenship amongst its youth membership, aged between 6 and 25 years. Through the support of dedicated and well-trained adult leadership, members achieve self-confidence, an understanding of international matters, a sense of community and respect for others as well as themselves.

The Trustees have the powers to raise funds through subscription and other methods to support the work of the Council. The Trustees are fully aware of their responsibilities for the stewardship of the County assets, particularly the principal asset, Tawd Vale Adventure Centre. This is achieved through frequent meetings and the monitoring of regular financial reports.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

## **Management and Governance Arrangements:**

The Board of Trustees consists of ex officio members, elected members, members nominated by the Lead Volunteer, including young members aged between 18 and 25 years. The Board meets at least five times per annum. Sufficient time is given to ensure business is properly managed. Trustees serve an average of 3 – 5 years although some serve for less.

The Board of Trustees uses its powers to create sub-committees and these are supported by Trustees and co-opted members. Currently these comprise Tawd Vale Steering Group, Finance, Appointments and Awards, Risk and Audit and Growth Project Working Group and these sub-committees meet as appropriate, reporting to the Board of Trustees.

Trustees set an annual budget seeking best value in achieving the Council's objectives. Risks, challenges and opportunities are reviewed, mainly through the sub-committee structure.

## **Financial Review:**

Scouting on Merseyside and the charities associated activities have increased during this financial year however this remains a challenge due to the UK economic situation. Work continues to maximise the use of all County assets, particularly Tawd Vale Adventure Centre.

Through the careful stewardship of the operation of all aspects of the County's finances throughout 2024/25, the Trustees can report that during the period the total assets increased by £58,712. £13,727 of Capital Expenditure at the Adventure Centre was added to the assets and will be depreciated over a 15-year period.

The total assets now stand at £1,507,161 (£962,790 fixed assets and investments; £544,371 net current assets). £201,652 of the current assets are designated for specific purposes by the Trustees.

At 28 February 2025 the County had some 2,345 adult volunteers who donate an invaluable amount of time and effort into the provision of Scouting on Merseyside. The amount of time each person donates is not measured but a conservative estimate is that it is at least 136 hours per year. Assuming that an average youth workers salary is £14.55 per hour then our volunteers contribute approximately £5M to the local economy.

## **Aims and Policies of the Trustees:**

The Trustees share the overall aims of the Scout Association and Merseyside County Scout Council has the role, within the structure of the Scout Association, to provide leadership, advice and support to Scout Districts and Groups within the Merseyside geographic area and to encourage the achievement of the aims of the Scout Association through the use of the Scout Method. The Charity provides the following services: -

- administrative and advisory support to all Districts and, indirectly, Scout Groups within Merseyside.
- administration, maintenance and development of Tawd Vale Adventure Centre to provide safe facilities for camping and outdoor adventure.
- organisation of events and activities to broaden the challenges available to young people and enhance the Scout programme and make it exciting.
- leadership training and support services together with wider support for corporate matters.
- representation of Merseyside Scouting on appropriate bodies in the wider community.
- support for specific development projects in challenging areas.

## Organisation and Decision Making:

The Board of Trustees exists to support the work of the Lead Volunteer and their team and to provide governance of the charity. Overall governance, financial and legal responsibility rests with the Board of Trustees of Merseyside County Scout Council. The Trustees are under the Chairmanship of David Steer Esq KC DL and they are supported and advised by sub-committees as required.

## Risk and Internal Control:

The Board of Trustees has identified the major risks to which they believe the Scout County is exposed and systems are in hand to mitigate against them:-

- Damage to buildings, property and equipment. The county has buildings and contents insurance in place to mitigate against permanent loss;
- Injury to leaders, helpers, supporters and members. The County, through membership fees, contribute to the Scout Association's national accident insurance policy, backed up by additional insurances to increase benefits, if appropriate;
- Risk Assessments are undertaken before all activities and a set of Operating Procedures are in place which are subject to regular monitoring and review;
- The County holds reserves to ensure the continuance of activities should there be a major income shortfall. Subscription income is reviewed annually.
- Ongoing support is given to the recruitment and retention of both leaders and youth members. Any reductions in membership to an unacceptable level would result in contraction, consolidation or closures;



## **Reserves:**

The Board of Trustees' policy is to hold sufficient monies to continue the charitable activities of the County. The Board considers that it should hold a sum equivalent to 12 months costs (adjusted to remove the effects of non-recurring items), circa £100,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £426,686 at the period end. In addition, the Board has designated funds to certain projects to assist the running of the County or to progress the aims of the charity as set out in note 11. These include funds designated to develop Tawd Vale.

Plans are in place to conduct a survey of requirements to make Tawd Vale Adventure Centre the "go to" adventure experience in the region. The funding of this survey and any subsequent works are likely to require a significant capital investment to develop the provision of a first-class experience for all users. As at the year-end, there are designated funds of £9,808 for the feasibility study and £67,536 for capital investment likely to be major projects. Separate fundraising may also be carried out for these projects.

Additional funds raised to implement the other recommendations coming out of the study, being smaller projects, may be matched by or supplemented by unrestricted reserves, whilst always maintaining a minimum level of £100,000, in order to complete the projects and help develop Tawd Vale into the focus of Adventure on Merseyside.

## **Investments:**

The Board of Trustees regularly monitors the level of balances held and the interest rates available to ensure best value is achieved from financial holdings. The Board of Trustees also ensures that as much of the Charity's investments as possible are held in vehicles with FSCS (Financial Services Compensation Scheme) protection in order to protect the charity assets.

## Serious Incidents:

There have been twenty-five serious incidents recorded during the period. All incidents have been reported to the Scouts national safety team and have been investigated in line with The Scout Associations policies and procedures. Included below is a brief outline of the incidents.

- 13 incidents involved a slip trip or fall
- 1 incident involved a road traffic collision
- 1 incident involved a reaction to food
- 4 incidents involved members becoming unwell
- 1 incident resulted in the attendance of the emergency services
- 1 incident involved contact with equipment

All adult volunteers are required to attend First Aid, Safety and Safeguarding training to protect vulnerable beneficiaries, as appropriate to their role.

All adults working with or in contact with children are regularly vetted through the DBS procedures.

The County adheres to these policies and follows a protocol to resolve any reported incidents. This is essential for maintaining public trust in Scouting and safeguarding our reputation.



## Statement of Trustees Responsibilities:

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities Act 2011.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with United Kingdom Accounting Standards, the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees.
- Appropriate delegation of authority and segregation of duties.
- Identification and management of risks.

This report was approved by the Trustees at the Board of Trustees meeting held on 01 September 2025 and it was agreed that the County Chairman would sign it on behalf of the Trustees.

Signed on behalf of the Board of Trustees of Merseyside County Scout Council



**David Steer Esq, KC DL**  
Chair, Board of Trustees



# Building Brighter Tomorrows

# Roll of Honour

Good Service Awards For many years, Scouts has recognised the quality of adult service. The first award of this kind – then known as the Gilt Medal of Merit – was made available by Baden Powell in 1915. Today, Good Service Awards are presented each year to thank, acknowledge and celebrate outstanding members and associate members.

Congratulations to all our award recipients from across Merseyside. Thank you for all your dedicated service to Scouting.

## Thanks Badge



Thanks Badge can be awarded to non-members or associate members who have been of service to Scouting.

### Recipients:

Ros Thomas  
James Proctor

## Commendation Award



This is a local award that can be used to recognise youth members, adult members, and non-members for their contribution to the Scouts.

### Recipients:

Emily Scorgie  
Merseyside Police  
Merseyside Fire and Rescue Service  
North West Ambulance Service

# Roll of Honour

## Chief Scouts Commendation for Good Service



Awarded in respect of not less than 5 years good service, which stands out. It should be regarded as the Chief Scout's recognition of the very real contribution made to the Scouts by the individual.

### Recipients:

Calum Towers	Kathleen Orford
Jane Owen	Patricia Birch
David Steer	Mark Sargent
Sarah Pye	Caroline James
Jack Roberts	Andree Hibbert
Emma Draco	Jessica Fogg
David Jones	
Rachael Simons	
William McCauley	
Petra McCauley	

## Award for Merit



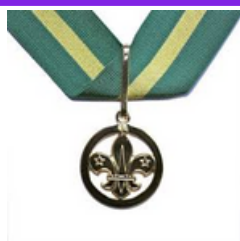
Awarded for outstanding service, it implies keen, conscientious, imaginative, and dedicated service over a sustained period of time, of at least 12 years.

### Recipients:

Steven Woods  
Jennifer Wilson  
Steven Wake  
Kieran Murphy  
Andrew Mageer  
Christopher Rutter  
Janice Feeney  
Philip Cleary  
Llewellyn Pritchard  
Linda Cheetham  
Christine Dempsey  
Nichola Harwood

# Roll of Honour

## Bar to the Award for Merit



Awarded after at least five years of outstanding service after receiving the Award for Merit.

### Recipients:

Andrew Back  
Mary Haliwood

## Kings Scout Award



The King's Scout Award is the top achievement for Explorer Scouts and Scout Network members and comprises a variety of activities to complete.

### Recipients:

Nem Calvert  
Lestyn Hughes  
Ben Coleman  
Jack Jones

## Silver Wolf



This award is the unrestricted gift of the Chief Scout. It's only awarded for service of a most exceptional nature. It's not normally awarded until at least a Silver Acorn has been previously gained and a further prolonged period of exceptional service has been achieved. In practice, it's rarely awarded for less than 30 years' service although, because it is the Chief Scout's unrestricted gift, no length of service is prescribed.

### Recipient:

John Simpson

## British Empire Medal (BEM)



### Recipients:

Stephen Bousfield BEM

# Census of Membership

Membership of Merseyside for the year ending  
31 January 2025

## Youth Members

	Male	Female	Self-Identify	Prefer Not to Say	Total
Squirrel Scouts	359	145	1	2	507
Beaver Scouts	1,430	370	0	4	1,804
Cub Scouts	1,676	459	1	9	2,145
Scouts	1,287	430	2	2	1,721
Explorer Scouts	397	214	3	3	617
Network Members	53	38	0	0	91
<b>TOTAL YOUTH MEMBERS</b>	<b>5,202</b>	<b>1,656</b>	<b>7</b>	<b>20</b>	<b>6,885</b>

# Section Teams

	Male	Female	Self-Identify	Prefer Not to Say	Total
Team Leader	269	297	2	2	570
Team Member	395	435	2	1	833
<b>TOTAL ADULT SECTION TEAMS</b>	<b>664</b>	<b>732</b>	<b>4</b>	<b>3</b>	<b>1,403</b>
Young Leader	191	121	5	0	97
Other 14-17 Helper	24	18	0	0	42
<b>TOTAL SECTION TEAMS</b>	<b>879</b>	<b>871</b>	<b>9</b>	<b>3</b>	<b>1,762</b>

# Group Leadership Team

	Male	Female	Self-Identify	Prefer Not to Say	Total
Group Lead Volunteer	63	34	0	0	97
Team Member	51	61	0	0	112

# Group Trustee Boards

	Male	Female	Self-Identify	Prefer Not to Say	Total
Group Chair	57	19	0	0	76
Treasurer	41	53	0	0	94
Members	92	145	0	0	237
<b>Total Group Teams</b>	<b>304</b>	<b>312</b>	<b>0</b>	<b>0</b>	<b>616</b>

# District Leadership Team

	Male	Female	Self-Identify	Prefer Not to Say	Total
District Lead Volunteer	6	4	0	0	10
Youth Lead	0	1	0	0	1
Team Member	4	5	0	0	9

# District Trustee Boards

	Male	Female	Self-Identify	Prefer Not to Say	Total
District Chair	8	1	0	0	9
Treasurer	3	5	0	0	8
Members	10	7	0	0	17
<b>Total District Teams</b>	<b>88</b>	<b>87</b>	<b>0</b>	<b>0</b>	<b>175</b>

# County+ Leadership Team

	Male	Female	Self-Identify	Prefer Not to Say	Total
Lead Volunteer	1	0	0	0	1
Youth Lead	1	1	0	0	2
Team Member	0	0	0	0	0

# County+ Trustee Boards

	Male	Female	Self-Identify	Prefer Not to Say	Total
Chair	1	0	0	0	1
Treasurer	1	0	0	0	1
Members	3	1	0	0	4
<b>Total Adults</b>	<b>1,092</b>	<b>1,155</b>	<b>4</b>	<b>3</b>	<b>2,254</b>
<b>Total Members</b>	<b>6,294</b>	<b>2,811</b>	<b>11</b>	<b>23</b>	<b>9,139</b>

# Independent examiner's Report to the Trustees of Merseyside County Scout Council

I report to the Trustees on my examination of the financial statements of the Council for the year ending 28 February 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes set out on pages 27 to 41

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work, for thi report, or for the opinions I have formed.

## Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

## Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Actthe trustees have not met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: A. D. Moss  
Qualification FCA  
Address: 85 Cottage Lane  
Ormskirk  
Lancashire  
L39 3NF

# Merseyside County Scout Council

## Statement of financial activities for the year ending 28 February 2025

		Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds year ending 28 February 2025	Restated Total Funds year ending 29 February 2024
	Note	£	£	£	£	£
<b>Incoming Resources</b>						
Subscriptions		326,420	0	0	326,420	300,801
less paid to the Scout Association		(257,700)	0	0	(257,700)	(233,803)
Tawd Vale Earned Income		16,519	0	0	16,519	9,979
Insurances		1,883	0	0	1,883	1,671
Grants		0	0	0	0	0
Charitable Activities	3	93,717	82,775	0	176,492	226,591
Shop income	3	23,103	0	0	23,103	22,532
Interest and investment income		17,976	0	0	17,976	27,592
Donations	2	800	20,000	0	20,800	341
<b>Total income</b>		<b>222,718</b>	<b>102,775</b>	<b>0</b>	<b>325,493</b>	<b>355,704</b>
<b>Resources Expended</b>						
Charitable Activities	4	153,468	108,129	0	261,597	319,732
Shop expenditure	4	12,316	0	0	12,316	12,366
<b>Total expenditure</b>		<b>165,784</b>	<b>108,129</b>	<b>0</b>	<b>273,913</b>	<b>332,098</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>		<b>56,934</b>	<b>(5,354)</b>	<b>0</b>	<b>51,580</b>	<b>23,606</b>
<b>Revaluation of Investment Properties</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200,000</b>
<b>Unrealised (losses)/ gains on Investments</b>	8	<b>7,132</b>	<b>0</b>	<b>0</b>	<b>7,132</b>	<b>(7,766)</b>
<b>Net income</b>		<b>64,066</b>	<b>(5,354)</b>	<b>0</b>	<b>58,712</b>	<b>215,840</b>
Net Transfer of funds	14	(14,191)	25,011	(10,820)	0	0
Net movement in funds		49,875	19,657	(10,820)	58,712	215,840
Balances brought forward at 01 March 2024		376,811	181,995	889,643	1,448,449	1,232,609
<b>Balances carried forward at 28 February 2025</b>	11	<b>426,686</b>	<b>201,652</b>	<b>878,823</b>	<b>1,507,161</b>	<b>1,448,449</b>

All operations are continuing operations.

The notes on pages 31 to 41 form part of these accounts

A full Comparative Statement of Financial Activities for the year ending year ending 29 February 2024 is on the next page.

## Merseyside County Scout Council

### Comparative Statement of financial activities for the year ending 29 February 2024 (restated)

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year ending 29 February 2024 £
	£	£	£	£
<b>Incoming Resources</b>				
Subscriptions	300,801	0	0	300,801
less paid to the Scout Association	(233,803)	0	0	(233,803)
Tawd Vale Earned Income	9,979	0	0	9,979
Insurances	1,671	0	0	1,671
Grants	0	0	0	0
Charitable Activities	107,586	119,005	0	226,591
Shop income	22,532	0	0	22,532
Interest and investment income	27,592	0	0	27,592
Donations	341	0	0	341
<b>Total income</b>	<b>236,699</b>	<b>119,005</b>	<b>0</b>	<b>355,704</b>
<b>Resources Expended</b>				
Charitable Activities	174,164	141,260	4,308	319,732
Shop expenditure	12,366	0	0	12,366
<b>Total expenditure</b>	<b>186,530</b>	<b>141,260</b>	<b>4,308</b>	<b>332,098</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>	<b>50,169</b>	<b>(22,255)</b>	<b>(4,308)</b>	<b>23,606</b>
Revaluation of Investment Properties	0	0	200,000	200,000
Unrealised (losses)/ gains on Investments	(7,766)	0	0	(7,766)
Increase in Fair Value of Investment Properties	0	0	0	0
<b>Net income</b>	<b>42,403</b>	<b>(22,255)</b>	<b>195,692</b>	<b>215,840</b>
Net Transfer of funds	65,887	(50,226)	(15,661)	0
Net movement in funds	108,290	(72,481)	180,031	215,840
Balances brought forward at 01 March 2023	268,521	254,475	709,613	1,232,609
<b>Balances carried forward at 29 February 2024</b>	<b>376,811</b>	<b>181,994</b>	<b>889,644</b>	<b>1,448,449</b>

Merseyside County Scout Council

Balance Sheet as at 28 February 2025

	Note	28 February 2025 £	Restated 29 February 2024 £
<b>Fixed assets</b>			
Tangible fixed assets	6	379,153	389,644
Investment Property	7	500,000	500,000
Investments	8	83,637	76,505
<b>Total fixed assets</b>		<u>962,790</u>	<u>966,149</u>
<b>Current assets</b>			
Stock	9	4,645	3,467
Cash at bank and in hand		544,053	482,201
<b>Total current assets</b>		<u>548,698</u>	<u>485,668</u>
<b>Liabilities:</b> amounts falling due within one year	10	<u>(4,327)</u>	<u>(3,368)</u>
<b>Net current assets</b>		544,371	482,300
<b>Net assets</b>	11	<u>1,507,161</u>	<u>1,448,449</u>
<b>Funds</b>			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	426,686	376,811
Designated	14	201,652	181,994
Restricted	14	679,592	690,413
<b>Total charity funds</b>		<u>1,507,161</u>	<u>1,448,449</u>

Approved by the County Executive on 01 September 2025

Chairman

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The notes on pages 31 to 41 form part of these accounts

The report of the independent examiner is on page 26

## Merseyside County Scout Council

### Statement of cash flows for the year ending 28 February 2025

	Note	year ending 28 February 2025 £	year ending 29 February 2024 £
<b>Cash flows from operating activities:</b>			
Net cash generated from operating activities	15	57,428	15,936
<b>Cash flows from investing activities:</b>			
Interest and investment income		17,976	27,592
Sale of assets and equipment		175	225
Purchase of assets and equipment		(13,727)	(7,675)
Net cash absorbed by investing activities		4,424	20,142
<b>Cash flows from financing activities</b>			
		-	-
Change in cash in the period		61,852	36,078
Cash brought forward		482,201	446,123
Cash carried forward		544,053	482,201

The notes on pages 31 to 41 form part of these accounts

The report of the independent examiner is on page 26

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2025

### 1 Accounting Policies

#### 1.01 Accounting convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 01 January 2015) - (Charities SORP (FRS (102))) and the Charities Act 2011

Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 1.02 The ability to continue as a going concern

The Trustees have considered the ability of the Charity to continue and are confident that it has adequate resources in place to continue as a going concern for the foreseeable future.

The financial statements are therefore prepared on a going concern basis.

#### 1.03 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.04 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

#### 1.05 Grants, donations and legacies

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Legacies are included in the SoFA when receipt is probable, that is, when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

#### 1.06 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### 1.07 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2025

#### 1.08 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### 1.09 Volunteer help

The value of any volunteer help is not included in the accounts but is described in the trustees' annual report.

#### 1.10 Donated service and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

#### 1.11 Investment income, gains and losses

Investment income is recognised when it is receivable.

This includes and realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### 1.12 Allocation of costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

#### 1.13 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### 1.14 Fund accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent endowment nor expendable endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the wishes of donors and un-designated funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in Note 9.

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2025

#### 1.15 Investment assets

Investments are included in the balance sheet at their market value as at the balance sheet date. All movements in value arising from investment changes or revaluation are shown in the statement of financial activities. Dividends are accounted for on an accruals basis.

#### 1.16 Tangible fixed assets and depreciation

The Council has taken advantage of the provisions in FRS 102 35.101 and has adopted the previous revaluation deemed as cost. The use of Tawd Vale Adventure Centre is restricted to Scouting Activities by covenant. All other tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost, or valuation, of tangible fixed assets, with the exception of freehold land, buildings and site improvements at Tawd Vale, to their estimated residual value over their estimated useful lives.

The principal annual rates used for this purpose are as follows:-

Plant and office equipment is written off over 5 years.

Motor vehicles are written off on a reducing balance basis at a rate of 25% per annum.

The Electricity upgrade in 2014/5 and the site improvement/ development in 2015 and onwards are to be written off over 15 years.

Profits and losses on the disposal of tangible fixed assets are recognised in the Statement of Financial Activities in the year of disposal.

The Trustees consider the freehold property, being the land and buildings at the Tawd Vale Adventure Centre and site improvements, to have a residual value at least equal to book value.

#### 1.17 Investment properties

Investment Property is included at fair value. Gains are recognised in the statement of financial activities. Deferred tax is not provided on these gains as any gain realised would be used for the purpose of the charity and its charitable activities.

#### 1.18 Stocks

Stocks are stated at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.

#### 1.19 Provisions

These are recognised when there is a commitment made to the incurring of expenditure.

#### 1.20 Taxation

The Council is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

#### 1.21 Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7, FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2025

#### 2 Grants and Donation Income

	Year ending 28 February 2025				Year ending 29 February 2024			
	Unrestricted funds	Designated funds	Restricted funds	Total funds	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£	£	£	£	£
General Donations and Legacies	800	20,000	0	20,800	341	0	0	341

#### 3 Analysis of income from charitable activities and shop

	Year ending 28 February 2025				Year ending 29 February 2024 (Restated)			
	Unrestricted funds	Designated funds	Restricted funds	Total funds	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£	£	£	£	£
Membership Liaison	1,794	0	0	1,794	16,131	0	0	16,131
Tawd Vale	66,721	0	0	66,721	76,405	0	0	76,405
Events	0	82,775	0	82,775	0	119,005	0	119,005
Activity support	25,202	0	0	25,202	15,050	0	0	15,050
<b>Total Charitable Activity</b>	<b>93,717</b>	<b>82,775</b>	<b>0</b>	<b>176,492</b>	<b>107,586</b>	<b>119,005</b>	<b>0</b>	<b>226,591</b>
<b>Shop</b>								
Income	23,103	0	0	23,103	22,532	0	0	22,532
<b>Total Charitable Activity and Shop Income</b>	<b>116,820</b>	<b>82,775</b>	<b>0</b>	<b>199,595</b>	<b>130,118</b>	<b>119,005</b>	<b>0</b>	<b>249,123</b>

#### 4 Analysis of expenditure on charitable activities and shop

	Year ending 28 February 2025				Year ending 29 February 2024 (Restated)			
	Unrestricted funds	Designated funds	Restricted funds	Total funds	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£	£	£	£	£
Membership Liaison	7,801	0	0	7,801	8,098	0	0	8,098
Tawd Vale	31,875	0	0	31,875	30,243	2,874	4,308	37,425
Events	0	88,122	0	88,122	0	138,195	0	138,195
Activity support	111,229	20,007	0	131,236	131,215	191	0	131,406
	<b>150,905</b>	<b>108,129</b>	<b>0</b>	<b>259,034</b>	<b>169,556</b>	<b>141,260</b>	<b>4,308</b>	<b>315,124</b>
<b>Governance Costs</b>								
Salaries and office costs	2,063	0	0	2,063	4,108	0	0	4,108
Independent Examiner	500	0	0	500	500	0	0	500
	<b>2,563</b>	<b>0</b>	<b>0</b>	<b>2,563</b>	<b>4,608</b>	<b>0</b>	<b>0</b>	<b>4,608</b>
<b>Total Charitable Activity</b>	<b>153,468</b>	<b>108,129</b>	<b>0</b>	<b>261,597</b>	<b>174,164</b>	<b>141,260</b>	<b>4,308</b>	<b>319,732</b>
<b>Shop</b>								
Purchases	12,316	0	0	12,316	12,366	0	0	12,366
<b>Total Resources Expended</b>	<b>165,784</b>	<b>108,129</b>	<b>0</b>	<b>273,913</b>	<b>186,530</b>	<b>141,260</b>	<b>4,308</b>	<b>332,098</b>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2025

### 5 Staff Costs and Support and Governance Costs

#### a) Staff costs

	year ending 28 February 2025 £	year ending 29 February 2024 £
Staff Costs:		
Wages and salaries	20,749	22,298
Pension Costs (Defined Contribution)	0	143
Social security costs	379	1,490
	21,128	23,931

No employee earned more than £60,000 per annum

The average number of employees, analysed by function, was:

	year ending 28 February 2025	year ending 29 February 2024
Management and administration	2	2

#### b) Support and governance costs

Support costs, consisting of the office costs of the Council, including staff salaries, are split between charitable activities and governance on the estimated proportion of time spent on each activity as shown below:

	Basis of Apportionment	Year ending 28 February 2025			Year ending 29 February 2024		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	18,566	2,063	20,628	85,947	4,108	90,055
Independent Examiner	Actual	0	500	500	0	500	500
		18,566	2,563	21,128	85,947	4,608	90,555

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2025

#### 6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
<b>Cost or deemed cost</b>						
At 01 March 2024	200,000	529,060	28,073	5,695	13,216	776,044
Additions in year	0	13,727	0	0	0	13,727
Disposals in year	0	0	(175)	0	0	(175)
At 28 February 2025	<u>200,000</u>	<u>542,787</u>	<u>27,898</u>	<u>5,695</u>	<u>13,216</u>	<u>789,596</u>
<b>Depreciation</b>						
At 01 March 2024 as originally stated	0	234,513	28,073	5,695	13,216	281,497
Prior Year Adjustment (note 17)	0	104,905	0	0	0	104,905
Restated	0	339,418	28,073	5,695	13,216	386,402
Charge in year	0	24,216	0	0	0	24,216
Disposals in year	0	0	(175)	0	0	(175)
At 28 February 2025	<u>0</u>	<u>363,634</u>	<u>27,898</u>	<u>5,695</u>	<u>13,216</u>	<u>410,443</u>
<b>Net book values</b>						
At 28 February 2025	<u>200,000</u>	<u>179,153</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>379,153</u>
At 01 March 2024	<u>200,000</u>	<u>189,642</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>389,642</u>

#### 7 Investment Properties

	£
<b>Fair Value</b>	
At 01 March 2024	500,000
Revaluation	0
28 February 2025	<u>500,000</u>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2025

### 8 Investments

	year ending 28 February 2025 £	year ending 29 February 2024 £
Market Value at 01 March 2024	76,505	84,271
Additions in year	0	0
Net unrealised investment gains/(losses)	7,132	(7,766)
Market Value at 28 February 2025	<u>83,637</u>	<u>76,505</u>
Historical Cost at 28 February 2025	<u>55,000</u>	<u>55,000</u>
Market value being the agreed value of investments held		

### 9 Stock

	year ending 28 February 2025 £	year ending 29 February 2024 £
Stock held for resale	<u>4,645</u>	<u>3,467</u>

### 10 Liabilities falling due within one year

	year ending 28 February 2025 £	year ending 29 February 2024 £
Accruals and Other Creditors	1,276	1,260
Deferred Income	<u>3,147</u>	<u>2,108</u>
Total Creditors	4,423	3,368
Other Debtors and Prepayments	96	0
Total Liabilities falling due within one year	<u>(4,327)</u>	<u>(3,368)</u>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2025

### 11 Analysis of net assets between funds

	Year ending 28 February 2025				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<b>Restricted funds:</b>					
Tawd Vale Fixed Assets	179,592	500,000	0	0	679,592
Tawd Vale Woodland Management	0	0	0	0	0
Growth in Deprived Areas	0	0	0	0	0
	<u>179,592</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>679,592</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>378,823</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>878,823</u>
<b>Designated Funds:</b>					
County Events	0	0	0	20,549	20,549
Tawd Vale Site Development Capital Investment	0	0	0	67,536	67,536
Tawd Vale General Site Maintenance and Repairs	0	0	0	7,552	7,552
Tawd Vale Activity Equipment and Training	0	0	0	0	0
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	9,808	9,808
Digital Accounting Project	0	0	0	3,520	3,520
Digital Development Project	0	0	0	2,687	2,687
Delph Project	0	0	0	20,000	20,000
Transformation Delivery	0	0	0	10,000	10,000
County Reserve	0	0	0	60,000	60,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>201,652</u>	<u>201,652</u>
<b>Unrestricted funds</b>	0	0	83,637	343,049	426,686
	<u>378,823</u>	<u>500,000</u>	<u>83,637</u>	<u>544,701</u>	<u>1,507,161</u>

	Year ending 29 February 2024 (Restated)				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<b>Restricted funds:</b>					
Tawd Vale Fixed Assets	190,413	500,000	0	0	690,413
Tawd Vale Woodland Management	0	0	0	0	0
Growth in Deprived Areas	0	0	0	0	0
	<u>190,413</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>690,413</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>389,644</u>	<u>500,000</u>	<u>0</u>	<u>0</u>	<u>889,644</u>
<b>Designated Funds:</b>					
County Events	0	0	0	25,975	25,975
Tawd Vale Site Development Capital Investment	0	0	0	55,806	55,806
Tawd Vale General Site Maintenance and Repairs	0	0	0	7,552	7,552
Tawd Vale Activity Equipment and Training	0	0	0	1,215	1,215
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	9,808	9,808
Digital Accounting Project	0	0	0	3,520	3,520
Digital Development Project	0	0	0	8,118	8,118
Growth	0	0	0	10,000	10,000
County Reserve	0	0	0	60,000	60,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>181,994</u>	<u>181,994</u>
<b>Unrestricted funds</b>	0	0	76,505	300,306	376,811
	<u>389,644</u>	<u>500,000</u>	<u>76,505</u>	<u>482,306</u>	<u>1,448,449</u>

## Merseyside County Scout Council

### Notes to the accounts for the 28 February 2025

#### 11 Analysis of net assets between funds (continued)

The unrestricted funds may be applied for the purposes of the charity at the discretion of the trustees.

The designated funds have been established by the trustees for the purpose of providing defined activities/ projects for the charity. The trustees have the discretion to amend the designation of any part of these funds as circumstances dictate.

The restricted funds reflect either the fixed asset value of the County campsite or the balance of grants/ donations which have been received and which may only be applied for the purpose that they were made.

##### Purpose of designated funds:

County Events	Fund to support County organised events such as Wingdings, Explorer Belt Challenge, World Jamboree
Tawd Vale Site Development Capital Investment	Fund to support development and maintenance of County Adventure Centre
Tawd Vale General Site Maintenance and Repairs	Unrestricted Legacies and Donations allocated to a fund to support development and maintenance of County
Tawd Vale Activity Equipment and Training	Fund for the purchase of Activity Equipment and Instructor Training
Tawd Vale Strategic Fundraising - Feasibility Study	Fund to cover a study of the County Adventure Centre to establish development plans are feasible.
Digital Accounting Project	Fund to support the transformation of the County Accounting processes to a digital platforms
Digital Development Project	Fund to support general digital development within the County
Delph Project	Fund for the refurbishment of the Delph waterfront.
Transformation Delivery	Fund to cover implementation of the Scout Association Transformation Project in Merseyside
County Reserve	The County's emergency reserve fund

##### Purpose of restricted funds:

Tawd Vale Fixed Assets	Fixed Asset value of County Adventure Centre and the Investment Property
Tawd Vale Woodland Management	Fund established from a donation to manage the Woodland at the County Adventure Centre

#### 12 The resources expended by the charity include:

	year ending 28 February 2025	year ending 29 February 2024
	£	£
Independent examiner's fee	500	500
Depreciation	24,216	23,336

#### 13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2024 none).

Expenses incurred personally by Trustees in the furtherance of their duties were reimbursed by the Charity

Analysis of Expenses Reimbursed:

	year ending 28 February 2025	year ending 29 February 2024
	£	£
Travel	889	730
Events and Meetings	20	775
Equipment and Repairs	1,637	36
IT Support	0	426
Training	0	29
	<u>2,546</u>	<u>1,996</u>

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 3 (2024: 5)

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2025

### 14 Fund Movements

	Restated Funds at 01 March 2024	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2025
	£	£	£	£	£	£	£
<b>Restricted funds:</b>							
Tawd Vale Fixed Assets	690,412	0	0	0	13,396	(24,216)	679,592
Tawd Vale Woodland Management	0	0	0	0	0	0	0
Growth in Deprived Areas	0	0	0	0	0	0	0
	<b>690,412</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,396</b>	<b>(24,216)</b>	<b>679,592</b>
Revaluation reserve	199,231	0	0	0	0	0	199,231
<b>Total Restricted Funds</b>	<b>889,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,396</b>	<b>(24,216)</b>	<b>878,823</b>
<b>Designated Funds:</b>							
County Events	25,976	82,775	(88,202)	0	0	0	20,549
Tawd Vale Site Development Capital Investment	55,805	0	(14,495)	0	26,226	0	67,536
Tawd Vale Legacies and Donations	7,552	0	0	0	0	0	7,552
Tawd Vale Activity Equipment and Training	1,215	0	0	0	0	(1,215)	0
Tawd Vale Strategic Fundraising - Feasibility Study	9,809	0	0	0	0	0	9,809
Digital Accounting Project	3,520	0	0	0	0	0	3,520
Digital Development Project	8,118	0	(5,432)	0	0	0	2,686
Transformation Delivery	10,000	0	0	0	0	0	10,000
Delph Project	0	20,000	0	0	0	0	20,000
County Reserve	60,000	0	0	0	0	0	60,000
<b>Total Designated Funds</b>	<b>181,995</b>	<b>102,775</b>	<b>(108,129)</b>	<b>0</b>	<b>26,226</b>	<b>(1,215)</b>	<b>201,652</b>
<b>Unrestricted funds</b>	<b>376,811</b>	<b>222,718</b>	<b>(165,784)</b>	<b>7,132</b>	<b>25,431</b>	<b>(39,622)</b>	<b>426,686</b>
<b>Total Unrestricted Funds</b>	<b>376,811</b>	<b>222,718</b>	<b>(165,784)</b>	<b>7,132</b>	<b>25,431</b>	<b>(39,622)</b>	<b>426,686</b>
<b>TOTAL FUNDS</b>	<b>1,448,449</b>	<b>325,493</b>	<b>(273,913)</b>	<b>7,132</b>	<b>65,053</b>	<b>(65,053)</b>	<b>1,507,161</b>

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£13,396 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Fund
Depreciation Costs:	£24,216 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Tawd Vale Activity Equipment and Training	£1,215 into Unrestricted Funds out of Tawd Vale Activity Equipment and Training (Designated Fund)
Tawd Vale Site Development:	£26,226 into Tawd Vale Site Development - Capital Investment (Designated Fund) out of Unrestricted Fund

**Merseyside County Scout Council**

**Notes to the accounts for the 28 February 2025**

**15 Reconciliation of net movements in funds to net cash flow from operating activities**

	year ending 28 February 2025 £	year ending 29 February 2024 £
Net movement in funds	58,712	215,840
Increase in Fair Value of Investment Property	0	(200,000)
Profit on Disposals	(175)	(225)
Interest and investment income	(17,976)	(27,592)
Unrealised gains/(loss) on investments	(7,132)	7,766
Depreciation charge	24,218	23,336
(Increase)/decrease in stock	(1,178)	(1,639)
Increase in creditors	959	(1,550)
<b>Net cash used in operating activities</b>	<b>57,428</b>	<b>15,936</b>

**16 Related party transactions**

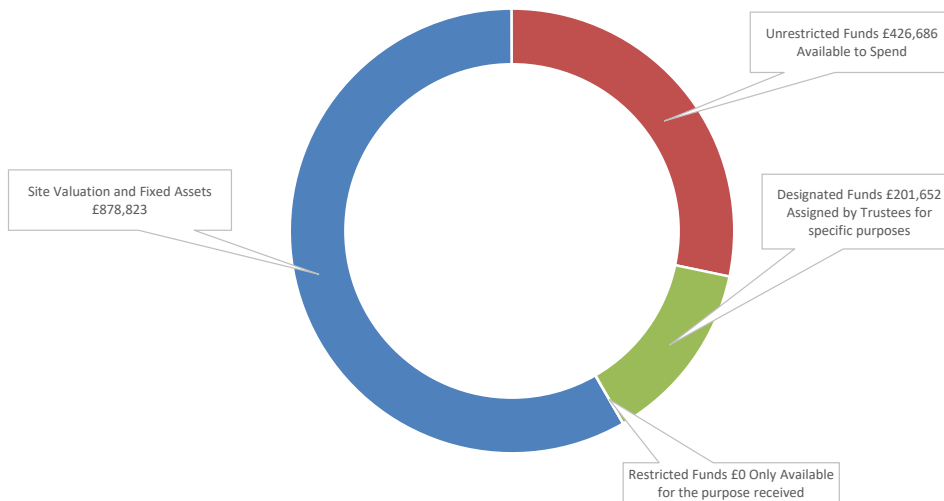
There have been no related party transactions in the period that require disclosure in the accounts.

**17 Prior Year Adjustment**

It has been identified that depreciation has been undercharged in prior periods with a cumulative effect of £104,904 being an overstatement of the assets and reserves. This has been corrected as follows:

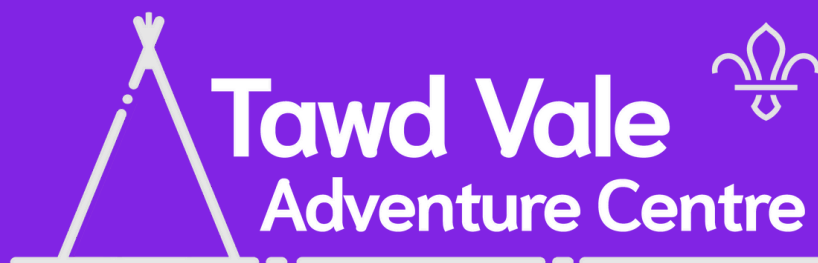
Reserves at 01 March 2024 as originally presented	£1,337,513
Under depreciation relating to the period ending 28 February 2024 and prior years	(£104,904)
Reserves at 01 March 2024 as restated	<u>£1,232,609</u>
Surplus for the period to 29 February 2024 as restated	<u>£215,840</u>
Reserves at 29 February 2024 as restated	<u><u>£1,448,449</u></u>

**Illustration: Breakdown of net assets**





**Merseyside County Scout Council**  
3<sup>rd</sup> Floor, Stanley Building, Hanover St, L1 3DN  
[merseysidescouts.com](http://merseysidescouts.com)



**Tawd Vale Adventure Centre**  
Lowry Hill Lane, Lathom, L40 5UL  
[tawdvale.org.uk](http://tawdvale.org.uk)

**MERSEYSIDE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 503957

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# Accounts

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# Scouts

Merseyside



## Merseyside County Scout Council

### Annual Trustees' Report and Accounts

For the period 1 March 2023 to 29 February 2024

Registered Charity 503957



**You've been great,  
it's time to celebrate**



Scouts made me a do-er and a give it a go-er. Made me question and listen and have a wide-open mind. Scouts made me take a deep breath and speak up. Made me think on my feet, made me see the big picture, made me ignore the butterflies and go for it. Scouts made me get back up and try again. Made me think about what's next, and plan for it. Made me jump in, get muddy, give back and get set.

## Forward by the Chair of Trustees

David Steer Esq. KC DL

I preface this Forward by welcoming our new Chief Scout, Dwayne Fields and by offering our heart-felt thanks to Bear Grylls for his huge contribution to Scouting over the past 15 years.



Since the last Annual Report, the year has been one of mixed fortunes for Scouting. Serious and disappointing logistical problems beset the World Jamboree which, thanks to speedy national and local endeavours, were resolved in time to ensure the overall success of the event. Then came the adverse publicity surrounding the Coroner's Inquest into the tragic fatality at the Great Orme. It comes as a relief to learn that despite the findings of the Assistant Coroner a recent poll has indicated that 86% of the population repose trust in Scouting. Membership numbers continue to be on the increase nationally and locally which, in part, has been attributed to the aftermath of the pandemic and the realisation that our activities greatly assist in growing the self- confidence and self-esteem lost due to the isolation of the pandemic 'lock down'.

We are continuing along the road of transformation both in substance and form. Amongst the formal changes the County Executive Committee has become the Board of Trustees and the County Commissioner is now County Lead Volunteer.

By way of substance, Tawd Vale Adventure Centre has a new Board of Governance and we are delighted to welcome Chris Bliss as its Chair. Chris brings a wealth of experience in funding, developing and overseeing large scale infrastructure projects. The new Board has been structured to focus upon six principal areas namely Health and Safety Compliance, Finance, Projects and Maintenance, Fundraising, Stakeholder Management and Sustainability. The first three now have Leads in place on the Governance Board and they have made inroads how Tawd functions, where the risks lie and how to address them. As we approach the centenary of our ownership of the estate the Board's primary objective is to protect and enhance it for use by or members and others over the next hundred years.

In July we were delighted to welcome our President, the Lord-Lieutenant of Merseyside, and other dignitaries to a very successful Wing Ding and at the time of writing we are looking forward to Moot.

We have begun to modernise Tawd with the introduction of WIFI to enable better digital connectivity.

We have seen good growth again both in terms of the numbers attending and consequent income. The volunteers have been very busy ensuring Tawd is able to provide a good service to each and every young person who stays and maintaining and enhancing the estate.

As always, I wish to express my sincere thanks to all concerned at Tawd and, moreover, to all volunteers across the County for your individual and invaluable contributions to the running of our great organisation.

A handwritten signature in black ink, appearing to read 'David Steer'. The signature is written in a cursive style and is positioned above the printed name and title.

David Steer KC DL  
Chair of the Board of Trustees

**MERSEYSIDE COUNTY SCOUT COUNCIL**  
**BOARD OF TRUSTEES' REPORT FOR THE PERIOD ENDING 29 FEBRUARY 2024**

**Name of Charity:** Merseyside County Scout Council

**Charity Registration Number:** 503957

**Address:** Merseyside Scouts  
3<sup>rd</sup> Floor  
Stanley Buildings  
43 Hanover Street  
Liverpool  
L1 3DN

**President:** Mr. Mark Blundell, His Majesties Lord-Lieutenant of Merseyside.

**Vice Presidents:** Eric Morton  
Alan Seeley  
Peter Oliver

**Lead Volunteer:** Christopher Valentine-Burrows

**Trustees at 29 February 2024:**

<b>Ex Officio:</b>	Christopher Valentine-Burrows	County Lead Volunteer
	David Steer Esq. KC DL	County Chair
	Sam Robinson	County Treasurer
	Lucy James	County Youth Lead

**Elected & Nominated:** Mark Bennett  
Charlie Cunnane  
Alan Seeley  
Peter Oliver OBE DL  
Michael Hussey  
Wendy Graham  
Calum Towers\*  
Christopher Bliss (Co-opted 22<sup>nd</sup> April 2024)

*\* Elected Youth Representative*

**Board Administrator:** Sue Taylor

**Independent Examiner:** Andrew Moss, FCA

**Solicitors:** Formby Law Ltd., Formby

**Bankers:** CAF Bank Plc  
Barclays Bank Plc  
HSBC UK Plc

**Governing Instrument:**

The Charity's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

**Trustee Membership of sub-Committees at 29 February 2024:**

**Tawd Vale Governance Group:** Sam Robinson (ex-officio)  
David Steer (ex-officio)  
Christopher Valentine-Burrows (ex-officio)

**Finance:** Peter Oliver (Chair)  
Mark Bennett  
Sam Robinson (ex-officio)  
David Steer (ex-officio)  
Christopher Valentine-Burrows (ex-officio)  
Wendy Graham  
Calum Towers  
John Cadman BEM (Non-Trustee)

**Appointments and Awards:** Alan Seeley (Chair)  
Calum Towers  
Wendy Graham  
David Steer (ex-officio)  
Christopher Valentine-Burrows (ex-officio)  
Daragh O'Malley (Non-Trustee)

*Other Trustees attend sub- committees as appropriate*

## **Background and Objectives:**

The Charity is well established and, following major initiatives, continues to grow in numbers and provides a challenging programme of everyday adventure, leading to the development of skills for life and good citizenship amongst its youth membership, aged between 6 and 25 years. Through the support of dedicated and well-trained adult leadership, members achieve self-confidence, an understanding of international matters, a sense of community and respect for others as well as themselves.

The Trustees have the powers to raise funds through subscription and other methods to support the work of the Council. The Trustees are fully aware of their responsibilities for the stewardship of the County assets, particularly the principal asset, Tawd Vale Adventure Centre. This is achieved through frequent meetings and the monitoring of regular financial reports.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

## **Management and Governance Arrangements:**

The Board of Trustees consists of ex officio members, elected members, members nominated by the Lead Volunteer, including young members aged between 18 and 25 years. The Board meets at least five times per annum. Sufficient time is given to ensure business is properly managed. Trustees serve an average of 3 – 5 years although some serve for less.

The Board of Trustees uses its powers to create sub-committees and these are supported by Trustees and co-opted members. Currently these comprise Tawd Vale Governance Group, Finance, Appointments and Awards and these sub-committees meet as appropriate, reporting to the Board of Trustees.

Trustees set an annual budget seeking best value in achieving the Council's objectives. Risks, challenges and opportunities are reviewed, mainly through the sub-committee structure.

## **Financial Review:**

Scouting on Merseyside activities have continued to grow during the year but faced economic challenges due to the UK economic situation

Work continues to maximise the use of all County assets, particularly Tawd Vale Adventure Centre.

During the year it was identified that depreciation costs had been incorrectly applied in prior years accounts. A restatement of the fixed assets at the end of the previous year's accounts has been included in the attached accounts to correct the situation.

Through the careful stewardship of the operation of all aspects of the County's finances throughout 2023/24, the Trustees can report that during the period the total assets, following the restatement of the previous year's figures, increased by £215,840. £200,000 is attributable to the revaluation of the bungalow at Tawd Vale (Investment Property). £7,675 of Capital Expenditure at the Adventure Centre was added to the assets and will be depreciated over a 15-year period.

The total assets now stand at £1,448,449 (£966,149 fixed assets and investments; £482,300 net current assets). £181,994 of the current assets are designated for specific purposes by the Trustees.

At 29 February 2024 the County had some 2,273 adult volunteers who donate an invaluable amount of time and effort into the provision of Scouting on Merseyside. The amount of time each person donates is not measured but a

conservative estimate is that it is at least 136 hours per year. Assuming that an average youth workers salary is £14.55 per hour then our volunteers contribute approximately £4.5M to the local economy.

### **Aims and Policies of the Trustees:**

The Trustees share the overall aims of the Scout Association and Merseyside County Scout Council has the role, within the structure of the Scout Association, to provide leadership, advice and support to Scout Districts and Groups within the Merseyside geographic area and to encourage the achievement of the aims of the Scout Association through the use of the Scout Method. The Charity provides the following services:-

- administrative and advisory support to all Districts and, indirectly, Scout Groups within Merseyside.
- administration, maintenance and development of Tawd Vale Adventure Centre to provide safe facilities for camping and outdoor adventure.
- organisation of events and activities to broaden the challenges available to young people and enhance the Scout programme and make it exciting.
- leadership training and support services together with wider support for corporate matters.
- representation of Merseyside Scouting on appropriate bodies in the wider community.
- support for specific development projects in challenging areas.

### **Organisation and Decision Making:**

The Board of Trustees exists to support the work of the Lead Volunteer and their team and to provide governance of the charity. Overall governance, financial and legal responsibility rests with the Board of Trustees of Merseyside County Scout Council. The Trustees are under the Chairmanship of David Steer Esq KC DL and they are supported and advised by sub-committees as required.

### **Risk and Internal Control:**

The Board of Trustees has identified the major risks to which they believe the Scout County is exposed and systems are in hand to mitigate against them:-

- Damage to buildings, property and equipment. The county has buildings and contents insurance in place to mitigate against permanent loss;
- Injury to leaders, helpers, supporters and members. The County, through membership fees, contribute to the Scout Association's national accident insurance policy, backed up by additional insurances to increase benefits, if appropriate;
- Risk Assessments are undertaken before all activities and a set of Operating Procedures are in place which are subject to regular monitoring and review;
- The County holds reserves to ensure the continuance of activities should there be a major income shortfall. Subscription income is reviewed annually.
- Ongoing support is given to the recruitment and retention of both leaders and youth members. Any reductions in membership to an unacceptable level would result in contraction, consolidation or closures;

### **Reserves:**

The Board of Trustees' policy is to hold sufficient monies to continue the charitable activities of the County. The Board considers that it should hold a sum equivalent to 12 months costs (adjusted to remove the effects of non-recurring items), circa £180,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £268,521 at the period end. In addition the Board has designated funds to certain projects to assist the running of the County or to progress the aims of the charity as set out in note 11. These include funds designated to develop Tawd Vale.

Plans are in place to conduct a survey of requirements to make Tawd Vale Adventure Centre the “go to” adventure experience in the region. The funding of this survey and any subsequent works are likely to require a significant capital investment to develop the provision of a first-class experience for all users. As at the year-end, there are designated funds of £10,000 for the feasibility study and £32,384 for capital investment likely to be major projects. Separate fundraising may also be carried out for these projects.

Additional funds raised to implement the other recommendations coming out of the study, being smaller projects, may be matched by or supplemented by unrestricted reserves, whilst always maintaining a minimum level of £180,000, in order to complete the projects and help develop Tawd Vale into the focus of Adventure on Merseyside.

### **Investments:**

The Board of Trustees regularly monitors the level of balances held and the interest rates available to ensure best value is achieved from financial holdings.

The Board of Trustees also ensures that as much of the Charity’s investments as possible are held in vehicles with FSCS (Financial Services Compensation Scheme) protection in order to protect the charity assets.

### **Serious Incidents:**

- There have been two serious incidents recorded during the period. All incidents have been reported to the Scouts national safety team and have been investigated in line with The Scout Associations policies and procedures. Included below is a brief outline of the incidents.
  - There were no serious incidents recorded in the reporting period
- All adult volunteers are required to attend First Aid, Safety and Safeguarding training to protect vulnerable beneficiaries, as appropriate to their role.
- All adults working with or in contact with children are regularly vetted through the DBS procedures.

The County adheres to these policies and follows a protocol to resolve any reported incidents. This is essential for maintaining public trust in Scouting and safeguarding our reputation.

## Statement of Trustees Responsibilities:

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities Act 2011.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with United Kingdom Accounting Standards, the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees.
- Appropriate delegation of authority and segregation of duties.
- Identification and management of risks.

This report was approved by the Trustees at the Board of Trustees meeting held on 02 September 2024 and it was agreed that the County Chairman would sign it on behalf of the Trustees.

Signed on behalf of the Board of Trustees of Merseyside County Scout Council



David Steer Esq, KC DL  
County Chair

02 September 2024

## We're preparing young people with skills for life.

Merseyside Scouts supports young people aged 6 to 25 within 140 Scout Groups and their communities, across 10 Districts located in the North West of England. Our provision spans the Local Authorities of Knowsley, Liverpool, Sefton, St. Helens, and Wirral. Our programme delivery is supported by Tawd Vale Adventure Centre; the centre of adventure for our young people, based in West Lancashire.

Each week our volunteers help young people to enjoy fun, friendship, and adventure. Scouts helps young people to develop a sense of optimism and strong values as well as leadership and teamwork skills that are more valuable today than ever before. Our young people develop essential skills for life that will stay with them for the rest of their lives.

We are focused on supporting amazing volunteers to deliver inspiring programmes and prepare more young people with skills for life. We are contributing to a better society by supporting young people to develop the best skills and the best possible futures.

## Our Mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

## Our Vision

We're preparing more young people with skills for life, supported by amazing leaders delivering an inspiring programme, across a well-managed provision. Across Merseyside, we will...

- be growing, more inclusive, shaped by young people and making a bigger impact in our communities;
- focus on what matters; and the actions that will increase the impact of Scouting;
- maximise our impact; doing less, doing it well, supporting and embedding;
- make volunteering as easy as possible; keeping it practical and simple;
- work together; sharing and collaborating in keeping with our culture.

## Our Strategic Objectives

Growth	Inclusivity	Youth Shaped	Community Impact
We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.	Everyone, regardless of their background, should be able to participate in Scouts.	Every young person should be shaping their experience and developing their leadership potential.	Through community impact projects, Scouts makes a difference not just to the individual but to whole communities.



## Our Pillars of Work

To meet our objectives, we remain focused on these three pillars of work:

Programme	People	Perception
<p>A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools</p> <ul style="list-style-type: none"> <li>• Supporting adults to make full use of the programme to deliver skills for life through adventure</li> <li>• Increasing the number of young people achieving top awards</li> <li>• Supporting use of the programme to increase our impact in communities</li> <li>• Enabling section supporters to help improve programmes and develop confidence in adult volunteers</li> <li>• Increasing number of young people shaping their programmes</li> </ul>	<p>More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.</p> <ul style="list-style-type: none"> <li>• Ensuring we have enough of the right adult volunteers across our Scout Groups, who are... <ul style="list-style-type: none"> <li>-well inducted</li> <li>-well trained</li> <li>-well supported</li> </ul> </li> <li>• Recognised and rewarded</li> <li>• Developing and embracing our #TeamMerseyside culture</li> <li>• Enhancing levels of enjoyment and fulfilment</li> <li>• Developing a culture of succession planning, where needed</li> </ul>	<p>Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.</p> <ul style="list-style-type: none"> <li>• Ensuring relevance and understanding of Scouting to our communities – for young people and adults from all background and across all communities</li> <li>• Celebrating our impact, self-worth, and perception.</li> <li>• Developing our 'internal community' as a single team, delivering Scouting across Merseyside</li> </ul>

## Our Aims

At County-level; our primary focus remains supporting our young people, their Section Leaders and their Scout Groups and Units. Our support is primarily delivered via several support streams; each of which have the following aims:

Programme Support	Adult Support	Adventure Support	Skills for Life	Youth Commissioners
Provide support to deliver excellent programmes across all of our Groups and Units.	Implement revised full and effective adult training scheme and learner management team.	Place Tawd Vale as a focus for adventure on Merseyside; and achieve step-change development of the provision at the site.	Embed the Scouting4All theme into programmes being delivered.	Encourage and support active Youth Commissioners in all Districts.
Deliver support for 'hard to deliver' programme areas.	Implement updated adult training scheme for induction and manager support.	Increase the number of adults leading and delivering adventurous activities.	Identify, develop, and implement specific projects to deliver and enable growth.	Provide youth shaped programme resources to help adults plan and deliver youth shaped activities.
Celebrate achievement and raise awareness of top awards.	Implement effective digital communications team.	Develop a team of specialist support to enable more adventure.	Maximise our community impact through national and local partnerships, and initiatives.	Develop and support young people into other roles (i.e. Trustees, Leadership).
Encourage and deliver excellent Young Leader training provision; where County-support is needed.	Continue to enhance data insight provision to improve operations and inform decision making, including recognition.	Continue to develop global opportunities across all sections.	Develop a culture where inclusivity is second nature.	Encourage, develop, and celebrate youth participation in leadership and support at all levels.
Focus County-led events to positively supplement the programme.	Grow the role and effectiveness of SASU.	Build Merseyside Emergency Team capability and extend remit to support enhancing our safety culture.	Develop and promote opportunities for young people to have their say on Scouting and influence society.	Provide an annual opportunity to bring young people together to influence County plans.
	Develop safeguarding awareness, training and support.			

## Lead Volunteers Review

What a year we've had across Merseyside we are growing and getting stronger all because of your tireless efforts to ensure our young people are developing skills for life. I want to share some interesting facts that really highlight the impact of your dedication to scouting, & what you all achieve as our amazing team of volunteers:

- You give a combined half a million hours of volunteer time.
- You support 7000 young people across 137 communities.
- You deliver a programme of over 330 activities across all our sections.
- You contribute 4.5 million pounds to the local economy.
- You are part of a team of 2400 other volunteers.



None of this could be achieved without your dedication to our young people. You should be extremely proud of the impact you make, and the wider contribution to our communities.

I'm proud to say we saw another increase in membership in 2024, this year we have recorded a further 4% growth in youth membership, which is 241 more young people. We have seen the number of volunteers remain steady, at 2419 volunteers supporting our young people. There are now 9,284 young people and adult volunteers taking part in Scouts in Merseyside. Since the launch of Squirrels for 4–6-year-olds last year, we already have 397 Squirrels across 26 Dreys, up 8 more dreys on 2022. I was delighted to see the progress against our target to ensure we support more scouts to move up to explorers with seven of our districts increasing numbers in their explorer sections.

Against our inclusivity objectives we are pleased that 4% of our members are from global majority backgrounds, which is in line the recent Office for National Statistics 2021 Census for Merseyside. However, we would like to attract more adult volunteers from global majority backgrounds to ensure that we are truly representational of the communities that we serve.

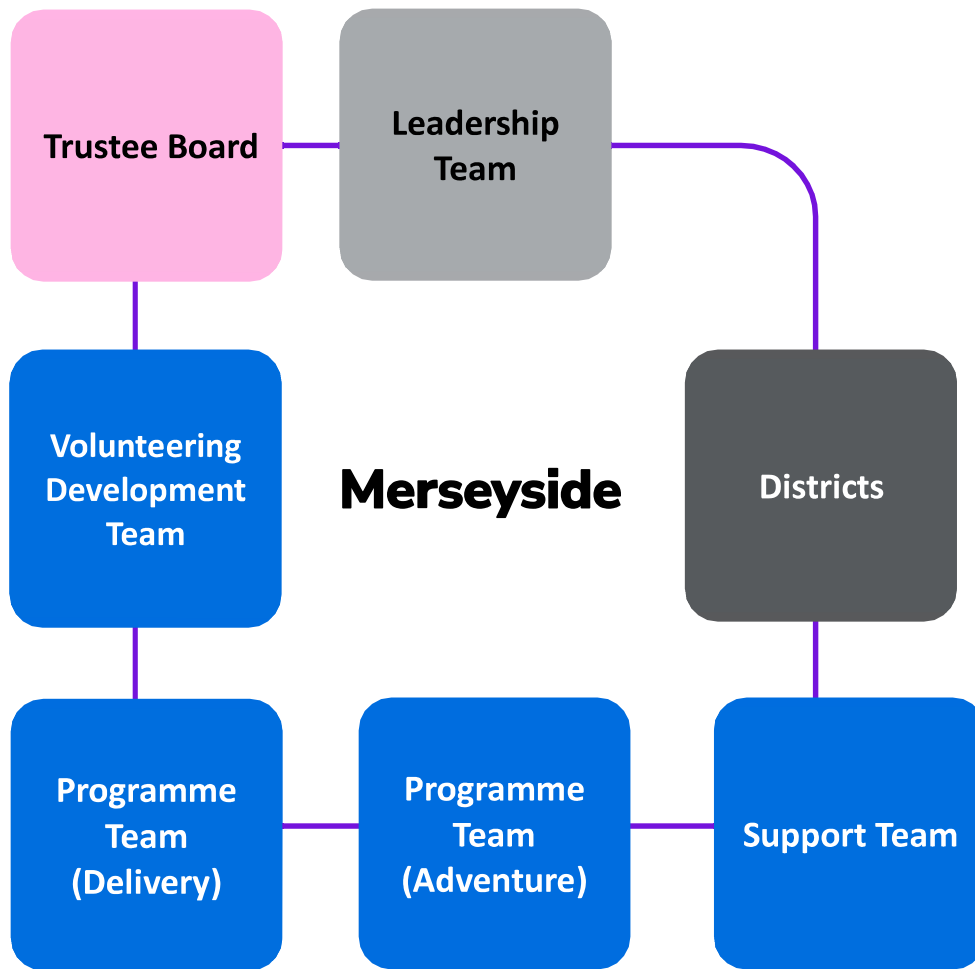
In May 2023 we celebrated His Majesty King Charles the third's Coronation with several young people supporting the coronation from across Merseyside, I was exceptionally round to see the county join in these national celebrations and subsequently receive a Coronation Medal.

The last 12 months have seen us return to full strength for our young people activities and events, we heard the roar of unit 54 as they jetted off to South Korea to join in the 25th World Scout Jamboree Despite the hurdles, our Scouts broadened their horizons and showed incredible adaptability, while exploring the cultural heritage of South Korea during the once-in-a-lifetime experience

This coupled with the return of all our large event and the addition of our newest scout section event SPLAT we supported over 2000 young people get into the great outdoors. All this fun and adventure has led to 950 of our young people achieving their Chief Scouts Acorn, Bronze, Silver and Gold awards all celebrated on our young people's awards day in November at Aintree Racecourse.

As we have continued to transform our volunteer experience, we adopted the new team structures and have rolled this out across the county and have welcomed new volunteers into the team to support all our members across Merseyside. I look forward to seeing the team develop over the coming years.

I would like to thank our Transformation Team for all the work they have done to get us prepared for the move to our new ways for working and towards making volunteering easier and more fun with the aim of recruiting more adult volunteers and support our current volunteers to stay.



To support all the fun and adventure being had at Tawd Vale Adventure Centre, we have developed a new governance group that will bring industry experts to support and deliver the Tawd100 strategy, and to ensure that all our activities at the centre are safe, secure and ready for the next 100 years so Tawd Vale can continue offering fun and adventure to the young people of Merseyside and the surrounding areas.

My sincere thanks to every member of the team, across every Section, Unit, Group, District and the County. The work you are doing continues to transform lives and transform communities... and hopefully you're having a bit of fun along the way. We could not deliver everything we do without the tremendous support of the members of our Leadership and Support Teams. I recognise that you are volunteers who also have local commitments, but who manage to also find the time to support all members across our County. My personal thanks to each and every one of our young people and adults.

**Chris Valentine-Burrows**  
County Lead Volunteer



Feeling great about yourself.  
There isn't a badge for that, but there should be.

## Roll of Honor 2023

### Good Service Awards

For many years, Scouts has recognised the quality of adult service. The first award of this kind – then known as the Gilt Medal of Merit – was made available by Baden-Powell in 1915. Today, Good Service Awards are presented each year to thank, acknowledge and celebrate outstanding members and associate members

Congratulations to all our award recipients from across Merseyside. Thank you for all your dedicated service to Scouting,

### Thanks Badge



The Thanks Badge can be awarded to non members who've been of service to Scouting.

### Recipients

Steve Barlow

### Commissioners Commendation



This is a local award that can be used to recognise youth members, adult members, and non-members for their contribution to the Scouts.

### Recipients

Matthew Donnelly  
James Barber  
Stephen Parry  
Hazel Woodward  
Bernard Hughes  
Charmaine Lewis  
Charles Hawkins  
Julie Moss

Wesley Sloane  
Ken Mitchell  
Les Shaw  
Pete Scully  
Gary Allwood  
Jordan Comaish

### Chief Scout Commendation for Good Service



Awarded in respect of not less than 5 years good service, which stands out. It should be regarded as the Chief Scout's recognition of the very real contribution made to the Scouts by the individual concerned

### Recipients

Helen Young  
Sally Fol  
Thomas Finnegan  
Lesley Mitchell  
Sarah Cluskey  
Andrew Dodd  
Laura Allwood  
Alexander Clare  
Luke Roberts  
David Brand  
Simon Willingham  
Shannon Parr  
Mark Murray  
Victoria McGurk  
Katie Ashton  
John McBain  
Diane Barrowclough  
Julie Reilly  
Alan Parr  
Rebecca Jones  
Victoria Goddard  
Teresa Lyons  
Susan Smith  
Sophie Williams  
Pamela Fewtrell

Nikki	Watts
Nicola	Morris
Matthew	Jacobs
Mark	Lee
Laura-Jane	Lindley
Katherine	Jones
Jonathan	Moore
Jeanette	Cutts
Jasmine	Thorpe
Elizabeth	Williams
Dawn	Carr
David	Goddard
Daneil	Currums
Christopher	Fisher
Christine	Adams
Caron	Johnston
Bradely	Gallagher
Anthony	Nield
Anthony	Brockway
Margaret	McClure
Daniel	Sherwood
Andrew	Gurr

Emma	Donnelly
Gary	Donaldson
Paul	Chaplin
Peter	Eaves
Terrance	Granby
Sean	Reck
Carole	Bright
Simon	Reeve
Alison	Oliver
Elizabeth	Hughes
Christopher	Jones
Maureen	Barker
John	Townsend
Mellisa	Roberts
Laura	Henwood
Jennifer	Dodd
David	Rogers
Colin	Rowland
Christopher	Townsend
Graham	Palin
Andrew	Costall
Gareth	Roberts
David	Philip

### Award for Merit



Awarded for outstanding service. It implies keen, conscientious, imaginative and dedicated service over a sustained period, of at least 12 years duration.

### Recipients

Paul	Snutch
Andrew	Kayley
Leslie	Thomas
Claire	Battisto
Martin	Perkins
Steven	Robinson
Sarah	Green
Heather	Gathercole
Gillian	Fairclough
Emma	Fairclough

### Bar to the Award for Merit



Awarded after at least five years of further outstanding service after receiving the Award for Merit.

### Recipients

Dennis	Cook
--------	------

## Silver Acorn



Awarded after at least 20 years' service, which should be specially distinguished and appreciably better than outstanding.

### Recipients

Stuart	Eley
John	Bridgewater
Kelvin	Britton
Lynne	Southerin
Janet	Taylor

## Silver Wolf



This award is the unrestricted gift of the Chief Scout.

It's only awarded for service of a most exceptional nature.

It's not normally awarded until at least a Silver Acorn has been previously gained and a further prolonged period of exceptional service has been achieved. In practice, it's rarely awarded for less than 30 years' service although, because it is the Chief Scout's unrestricted gift, no length of service is prescribed.

### Recipients

Kenneth	Braithwaite
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## Queen's and King's Scout Award



The Queen's and King's Scout Award is the top achievement for Explorer Scouts and Scout Network members and comprises a variety of activities to complete.

### Recipients

Charlotte	Dawson
Emily	Radcliffe

## National Honors

### Officer of the Order of the British Empire OBE



Awarded for distinguished regional or county-wide role in any field, through achievement or service to the community including notable practitioners known nationally.

### Recipients

Peter	Oliver
-------	--------

## Membership (as of 31st January 2024)

	2024				Total
	Male	Female	Self-identify	Prefer not to say	
<b>YOUTH MEMBERSHIP</b>					
Squirrel Scouts	286	111	0	0	397
Beaver Scouts	1,458	377	0	6	1,841
Cub Scouts	1,730	489	2	12	2,233
Scouts	1,327	459	0	1	1,787
Explorer Scouts (including Young Leaders)	389	217	8	0	614
Network Members	68	51	2	13	134
<b>TOTAL YOUTH MEMBERSHIP</b>	<b>5,258</b>	<b>1,704</b>	<b>12</b>	<b>32</b>	<b>7,006</b>
<b>PROGRAMME DELIVERY ROLES</b>					
Section Leaders	217	231	0	1	449
Assistant Section Leaders	367	357	2	1	727
Section Assistants	78	99	0	0	177
<b>TOTAL ADULT PROGRAMME DELIVERY ROLES</b>	<b>662</b>	<b>687</b>	<b>2</b>	<b>2</b>	<b>1,353</b>
Young Leaders*	193	123	1	0	317
<b>TOTAL PROGRAMME DELIVERY ROLES</b>	<b>855</b>	<b>810</b>	<b>3</b>	<b>2</b>	<b>1,670</b>
<b>LINE MANAGER ROLES</b>					
Group Scout Leaders	68	38	0	0	106
District Explorer Scout Commissioners	4	1	0	0	5
District Scout Network Commissioners	1	1	0	0	2
District Commissioners	7	3	0	0	10
County+ Scout Network Commissioners	0	0	0	0	0
County+ Commissioners	1	0	0	0	1
<b>TOTAL LINE MANAGER ROLES</b>	<b>81</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>124</b>
<b>GOVERNANCE ROLES</b>					
Group Chair	58	18	0	0	76
Group Secretary	14	52	0	0	66
Group Treasurer	40	57	0	0	97
Group Executive Members	68	83	0	0	151
<b>TOTAL GROUP GOVERNANCE ROLES</b>	<b>180</b>	<b>210</b>	<b>0</b>	<b>0</b>	<b>390</b>
District Chair	7	1	0	0	8
District Secretary	2	3	0	0	5
District Treasurer	5	5	0	0	10
District Executive Members	20	8	0	0	28
<b>TOTAL DISTRICT GOVERNANCE ROLES</b>	<b>34</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>51</b>
County+ Chair	1	0	0	0	1
County+ Secretary	0	0	0	0	0
County+ Treasurer	1	0	0	0	1
County+ Executive Members	5	1	0	0	6
<b>TOTAL COUNTY+ GOVERNANCE ROLES</b>	<b>7</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>8</b>
<b>TOTAL GOVERNANCE ROLES</b>	<b>221</b>	<b>228</b>	<b>0</b>	<b>0</b>	<b>449</b>
<b>SUPPORT ROLES</b>					
Deputy Group Scout Leaders	11	16	0	0	27
Group Administrators –	6	9	0	0	15
Group Skills Instructors	16	3	0	0	19
Other Group Adults	51	38	0	0	89
<b>TOTAL GROUP SUPPORT ROLES</b>	<b>84</b>	<b>66</b>	<b>0</b>	<b>0</b>	<b>150</b>
Deputy District Commissioners	9	8	0	0	17
District Youth Commissioners	0	1	0	0	1
Deputy District Youth Commissioners	0	0	0	0	0
Assistant District Commissioners	8	11	0	0	19
District Leaders	17	9	0	0	26
District Scouters Incl in Leaders					0
District Administrators –	3	4	0	0	7
District Skills Instructors	2	1	0	0	3
Other District Support roles	31	15	0	0	46
<b>TOTAL DISTRICT SUPPORT ROLES</b>	<b>70</b>	<b>49</b>	<b>0</b>	<b>0</b>	<b>119</b>
Deputy County+ Commissioners	1	1	0	0	2
County Youth Commissioners	1	0	0	0	1
Deputy County Youth Commissioners	0	0	0	0	0
Assistant County+ Commissioners	2	0	0	2	4
County Leaders	0	0	0	0	0
County Scouters incl in Leader					0
County+ Administrators –	0	1	0	1	2
County Skills Instructors	1	0	0	1	2
Other County+ Support roles	1	3	0	1	5
<b>TOTAL COUNTY+ SUPPORT ROLES</b>	<b>6</b>	<b>5</b>	<b>0</b>	<b>5</b>	<b>16</b>
Scout Active Support	36	26	0	0	62
<b>TOTAL SUPPORT ROLES</b>	<b>196</b>	<b>146</b>	<b>0</b>	<b>5</b>	<b>347</b>
<b>TOTAL ADULT ROLES</b>	<b>1,160</b>	<b>1,104</b>	<b>2</b>	<b>7</b>	<b>2,273</b>
<b>TOTAL MEMBERSHIP</b>	<b>6,418</b>	<b>2,808</b>	<b>14</b>	<b>39</b>	<b>9,279</b>



# Independent examiner's Report to the Trustees of Merseyside County Scout Council

I report to the Trustees on my examination of the financial statements of the Council for the year ending 29 February 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes set out on pages 20 to 34

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work, for this report, or for the opinions I have formed.

## Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

## Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

the trustees have not met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: A. D. Moss  
Qualification FCA  
Address: 85 Cottage Lane  
Ormskirk  
Lancashire  
L39 3NF

# Merseyside County Scout Council

## Statement of financial activities for the year ending 29 February 2024

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 29 February 2024	Total funds year ending 28 February 2023
	Note	£	£	£	£	£
<b>Incoming Resources</b>						
Subscriptions		300,801	0	0	300,801	278,837
less paid to the Scout Association		(233,803)	0	0	(233,803)	(216,177)
Insurances		1,671	0	0	1,671	1,473
Grants		0	0	0	0	0
Charitable Activities	3	109,330	119,005	0	228,335	233,161
Shop income	3	22,532	0	0	22,532	17,105
Interest and investment income		25,867	0	0	25,867	19,059
Donations	2	341	0	0	341	8,768
<b>Total income</b>		<b>236,718</b>	<b>119,005</b>	<b>0</b>	<b>355,723</b>	<b>342,226</b>
<b>Resources Expended</b>						
Charitable Activities	4	87,169	227,783	4,800	319,752	318,585
Shop expenditure	4	12,366	0	0	12,366	11,324
<b>Total expenditure</b>		<b>99,535</b>	<b>227,783</b>	<b>4,800</b>	<b>332,118</b>	<b>329,909</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>		<b>137,183</b>	<b>(108,777)</b>	<b>(4,800)</b>	<b>23,605</b>	<b>12,317</b>
<b>Unrealised (losses)/ gains on Investments</b>	8	<b>(7,766)</b>	<b>0</b>	<b>0</b>	<b>(7,766)</b>	<b>1,740</b>
<b>Net income</b>		<b>129,417</b>	<b>(108,777)</b>	<b>195,200</b>	<b>215,839</b>	<b>14,057</b>
Net Transfer of funds	14	(20,634)	36,296	(15,662)	0	0
Net movement in funds		108,783	(72,481)	179,538	215,839	14,057
Balances brought forward at 01 March 2023		305,782	195,769	821,905	1,323,456	1,323,456
<b>Balances carried forward at 29 February 2024</b>	11	<b>377,303</b>	<b>181,994</b>	<b>994,055</b>	<b>1,553,353</b>	<b>1,337,513</b>

All operations are continuing operations.

The notes on pages 24 to 34 form part of these accounts

A full Comparative Statement of Financial Activities for the year ending 28 February 2023 is on the next page.

# Merseyside County Scout Council

## Comparative Statement of financial activities for the year ending 28 February 2023

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year ending 28 February 2023
	£	£	£	£
<b>Incoming Resources</b>				
Subscriptions	278,837	0	0	278,837
less paid to the Scout Association	(216,177)	0	0	(216,177)
Insurances	1,473	0	0	1,473
Grants	0	0	0	0
Charitable Activities	74,504	158,657	0	233,161
Shop income	17,105	0	0	17,105
Interest and investment income	19,059	0	0	19,059
Donations	8,768	0	0	8,768
<b>Total income</b>	<b>183,569</b>	<b>158,657</b>	<b>0</b>	<b>342,226</b>
<b>Resources Expended</b>				
Charitable Activities	133,825	183,069	1,691	318,585
Shop expenditure	11,324	0	0	11,324
<b>Total expenditure</b>	<b>145,149</b>	<b>183,069</b>	<b>1,691</b>	<b>329,909</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>	<b>38,420</b>	<b>(24,412)</b>	<b>(1,691)</b>	<b>12,317</b>
<b>Unrealised (losses)/ gains on Investments</b>	<b>1,740</b>	<b>0</b>	<b>0</b>	<b>1,740</b>
<b>Net income</b>	<b>40,160</b>	<b>(24,412)</b>	<b>(1,691)</b>	<b>14,057</b>
Net Transfer of funds	(77,421)	83,118	(5,697)	0
Net movement in funds	(37,261)	58,706	(7,388)	14,057
Balances brought forward at 01 March 2022	305,782	195,769	821,905	1,323,456
<b>Balances carried forward at 28 February 2023</b>	<b>268,521</b>	<b>254,475</b>	<b>814,517</b>	<b>1,337,513</b>

# Merseyside County Scout Council

## Balance Sheet as at 29 February 2024

	Note	29 February 2024 £	28 February 2023 £
<b>Fixed assets</b>			
Tangible fixed assets	6	494,547	510,209
Investment Property	7	500,000	300,000
Investments	8	76,505	84,271
<b>Total fixed assets</b>		<b>1,071,052</b>	<b>894,480</b>
<b>Current assets</b>			
Stock	9	3,467	1,828
Cash at bank and in hand		482,201	446,123
<b>Total current assets</b>		<b>485,668</b>	<b>447,951</b>
<b>Liabilities:</b> amounts falling due within one year	10	<b>(3,368)</b>	<b>(4,918)</b>
<b>Net current assets</b>		<b>482,300</b>	<b>443,033</b>
<b>Net assets</b>	11	<b>1,553,353</b>	<b>1,337,513</b>
<b>Funds</b>			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	376,811	268,521
Designated	14	181,994	254,475
Restricted	14	795,316	615,286
<b>Total charity funds</b>		<b>1,553,353</b>	<b>1,337,513</b>

Approved by the County Executive on 02 September 2024

David Steer KC DL Chairman

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The notes on pages 24 to 34 form part of these accounts

The report of the independent examiner is on page 19

# Merseyside County Scout Council

## Statement of cash flows for the year ending 29 February 2024

	Note	year ending 29 February 2024 £	year ending 28 February 2023 £
<b><i>Cash flows from operating activities:</i></b>			
Net cash generated from operating activities	15	17,660	10,907
<b><i>Cash flows from investing activities:</i></b>			
Interest and investment income		25,867	19,059
Sale of assets and equipment		225	500
Purchase of assets and equipment		(7,675)	(11,266)
Net cash absorbed by investing activities		18,417	8,292
<b><i>Cash flows from financing activities</i></b>			
		-	-
Change in cash in the period		36,078	19,200
Cash brought forward		446,123	426,924
Cash carried forward		482,201	446,123

The notes on pages 24 to 34 form part of these accounts

The report of the independent examiner is on page 19

# Merseyside County Scout Council

## Notes to the accounts for the year ending 29 February 2024

### 1 Accounting Policies

#### 1.01 Accounting convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 01 January 2015) - (Charities SORP (FRS (102))) and the Charities Act 2011

Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 1.02 Covid-19 and the ability to continue as a going concern

The Trustees have considered the ability of the Charity to continue, taking into account the gradual recovery of activities post the Covid-19, and are confident that it has adequate resources in place to continue as a going concern for the foreseeable future. The financial statements are therefore prepared on a going concern basis.

#### 1.03 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.04 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

#### 1.05 Grants, donations and legacies

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Legacies are included in the SoFA when receipt is probable, that is, when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

#### 1.06 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### 1.07 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

## Merseyside County Scout Council

### Notes to the accounts for the year ending 29 February 2024

#### 1.08 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### 1.09 Volunteer help

The value of any volunteer help is not included in the accounts but is described in the trustees' annual report.

#### 1.10 Donated service and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

#### 1.11 Investment income, gains and losses

Investment income is recognised when it is receivable.

This includes and realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### 1.12 Allocation of costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

#### 1.13 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### 1.14 Fund accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent endowment nor expendable endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the wishes of donors and un-designated funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in Note 9.

## Merseyside County Scout Council

### Notes to the accounts for the year ending 29 February 2024

#### 1.15 Investment assets

Investments are included in the balance sheet at their market value as at the balance sheet date. All movements in value arising from investment changes or revaluation are shown in the statement of financial activities. Dividends are accounted for on an accruals basis.

#### 1.16 Tangible fixed assets and depreciation

The Council has taken advantage of the provisions in FRS 102 35.101 and has adopted the previous revaluation deemed as cost. The use of Tawd Vale Adventure Centre is restricted to Scouting Activities by covenant. All other tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost, or valuation, of tangible fixed assets, with the exception of freehold land, buildings and site improvements at Tawd Vale, to their estimated residual value over their estimated useful lives.

The principal annual rates used for this purpose are as follows:-

Plant and office equipment is written off over 5 years.

Motor vehicles are written off on a reducing balance basis at a rate of 25% per annum.

The Electricity upgrade in 2014/5 and the site improvement/ development in 2015 and onwards are to be written off over 15 years.

Profits and losses on the disposal of tangible fixed assets are recognised in the Statement of Financial Activities in the year of disposal.

The Trustees consider the freehold property, being the land and buildings at the Tawd Vale Adventure Centre and site improvements, to have a residual value at least equal to book value.

#### 1.17 Investment properties

Investment Property is included at fair value. Gains are recognised in the statement of financial activities. Deferred tax is not provided on these gains as any gain realised would be used for the purpose of the charity and its charitable activities.

#### 1.18 Stocks

Stocks are stated at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.

#### 1.19 Provisions

These are recognised when there is a commitment made to the incurring of expenditure.

#### 1.20 Taxation

The Council is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

#### 1.21 Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7, FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Merseyside County Scout Council

Notes to the accounts for the year ending 29 February 2024

2 Grants and Donation Income

	Year ending 29 February 2024				Year ending 28 February 2023			
	Unrestricted funds	Designated funds	Restricted funds	Total funds	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£	£	£	£	£
Covid-19 Lockdown Grants	0	0	0	0	0	0	0	0
Covid-19 Job Retention Scheme Grants	1,189	0	0	1,189	0	0	0	0
	1,189	0	0	1,189	0	0	0	0
General Donations and Legacies	341	0	0	341	8,768	0	0	8,768

3 Analysis of income from charitable activities and shop

	Year ending 29 February 2024				Year ending 28 February 2023			
	Unrestricted funds	Designated funds	Restricted funds	Total funds	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£	£	£	£	£
Membership Liaison	16,131	0	0	16,131	573	0	0	573
Tawd Vale	76,405	0	0	76,405	68,755	0	0	68,755
Events	0	119,005	0	119,005	0	158,657	0	158,657
Activity support	16,794	0	0	16,794	5,176	0	0	5,176
<b>Total Charitable Activity</b>	<b>109,330</b>	<b>119,005</b>	<b>0</b>	<b>228,335</b>	<b>74,504</b>	<b>158,657</b>	<b>0</b>	<b>233,161</b>
<b>Shop</b>								
Income	22,532	0	0	22,532	17,105	0	0	17,105
<b>Total Charitable Activity and Shop Income</b>	<b>131,862</b>	<b>119,005</b>	<b>0</b>	<b>250,867</b>	<b>91,609</b>	<b>158,657</b>	<b>0</b>	<b>250,266</b>

4 Analysis of expenditure on charitable activities and shop

	Year ending 29 February 2024				Year ending 28 February 2023			
	Unrestricted funds	Designated funds	Restricted funds	Total funds	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£	£	£	£	£
Membership Liaison	85,947	0	0	85,947	75,399	45,263	577	121,239
Tawd Vale	60,243	3,067	4,800	68,109	49,916	5,494	1,114	56,524
Events	0	138,195	0	138,195	0	132,312	0	132,312
Activity support	24,458	0	0	24,458	7,979	0	0	7,979
	170,648	141,261	4,800	316,709	133,294	183,069	1,691	318,054
<b>Governance Costs</b>								
Salaries and office costs	4,108	0	0	4,108	131	0	0	131
Independent Examiner	500	0	0	500	400	0	0	400
	4,608	0	0	4,608	531	0	0	531
<b>Total Charitable Activity</b>	<b>175,256</b>	<b>141,261</b>	<b>4,800</b>	<b>321,317</b>	<b>133,825</b>	<b>183,069</b>	<b>1,691</b>	<b>318,585</b>
<b>Shop</b>								
Purchases	12,366	0	0	12,366	11,324	0	0	11,324
<b>Total Resources Expended</b>	<b>187,622</b>	<b>141,261</b>	<b>4,800</b>	<b>333,683</b>	<b>145,149</b>	<b>183,069</b>	<b>1,691</b>	<b>329,909</b>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 29 February 2024

### 5 Staff Costs and Support and Governance Costs

#### a) Staff costs

	year ending 29 February 2024 £	year ending 28 February 2023 £
Staff Costs:		
Wages and salaries	22,298	21,340
Pension Costs (Defined Contribution)	143	0
Social security costs	1,490	475
	23,931	21,815

No employee earned more than £60,000 per annum

The average number of employees, analysed by function, was:

	year ending 29 February 2024	year ending 28 February 2023
Management and administration	2	2

#### b) Support and governance costs

Support costs, consisting of the office costs of the Council, including staff salaries, are split between charitable activities and governance on the estimated proportion of time spent on each activity as shown below:

	Basis of Apportionment	Year ending 29 February 2024			Year ending 28 February 2023		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	85,947	4,108	90,055	120,662	131	120,793
Independent Examiner	Actual	0	500	500	0	400	400
		85,947	4,608	90,555	120,662	531	121,193

## Merseyside County Scout Council

### Notes to the accounts for the year ending 29 February 2024

#### 6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
<b>Cost or deemed cost</b>						
At 01 March 2023	200,000	521,385	28,073	5,695	13,216	768,369
Additions in year	0	7,675	0	0	0	7,675
Disposals in year	0	0	(225)	0	0	(225)
At 29 February 2024	<u>200,000</u>	<u>529,060</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>776,043</u>
<b>Depreciation</b>						
At 01 March 2023	0	211,176	28,073	5,695	13,216	258,160
Charge in year	0	23,336	0	0	0	23,336
Disposals in year	0	0	(225)	0	0	(225)
At 29 February 2024	<u>0</u>	<u>234,513</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>281,496</u>
<b>Net book values</b>						
At 29 February 2024	<u>200,000</u>	<u>294,547</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>494,547</u>
At 01 March 2023	<u>200,000</u>	<u>310,209</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>510,209</u>

#### 7 Investment Properties

	£
<b>Fair Value</b>	
At 01 March 2023	300,000
Revaluation	200,000
At 29 February 2024	<u>500,000</u>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 29 February 2024

### 8 Investments

	year ending 29 February 2024 £	year ending 28 February 2023 £
Market Value at 01 March 2023	84,271	82,531
Additions in year	0	0
Net unrealised investment gains/(losses)	(7,766)	1,740
Market Value at 29 February 2024	<u>76,505</u>	<u>84,271</u>
Historical Cost at 29 February 2024	<u>55,000</u>	<u>55,000</u>

Market value being the agreed value of investments held

### 9 Stock

	year ending 29 February 2024 £	year ending 28 February 2023 £
Stock held for resale	<u>3,467</u>	<u>1,828</u>

### 10 Liabilities falling due within one year

	year ending 29 February 2024 £	year ending 28 February 2023 £
Accruals and Other Creditors	1,260	1,384
Deferred Income	2,107	3,534
Total Creditors	<u>3,368</u>	<u>4,918</u>
Other Debtors and Prepayments	0	0
Total Liabilities falling due within one year	<u>(3,368)</u>	<u>(4,918)</u>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 29 February 2024

### 1.1 Analysis of net assets between funds

	Year ending 29 February 2024				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<b><u>Restricted funds:</u></b>					
Tawd Vale Fixed Assets	295,316	500,000	0	0	795,316
Tawd Vale Woodland Management	0	0	0	0	0
Growth in Deprived Areas	0	0	0	(0)	(0)
	<u>295,316</u>	<u>500,000</u>	<u>0</u>	<u>(0)</u>	<u>795,316</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>494,547</u>	<u>500,000</u>	<u>0</u>	<u>(0)</u>	<u>994,547</u>
<b><u>Designated Funds:</u></b>					
County Events	0	0	0	25,975	25,975
Tawd Vale Site Development Capital Investment	0	0	0	55,806	55,806
Tawd Vale General Site Maintenance and Repairs	0	0	0	7,552	7,552
Tawd Vale Activity Equipment and Training	0	0	0	1,215	1,215
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	9,808	9,808
Digital Accounting Project	0	0	0	3,520	3,520
Digital Development Project	0	0	0	8,118	8,118
Transformation Delivery	0	0	0	10,000	10,000
County Reserve	0	0	0	60,000	60,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>181,994</u>	<u>181,994</u>
<b><u>Unrestricted funds</u></b>	<u>0</u>	<u>0</u>	<u>76,505</u>	<u>300,306</u>	<u>376,811</u>
	<u>494,547</u>	<u>500,000</u>	<u>76,505</u>	<u>482,306</u>	<u>1,553,353</u>

	Year ending 28 February 2023				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<b><u>Restricted funds:</u></b>					
Tawd Vale Fixed Assets	310,978	300,000	0	0	610,978
Tawd Vale Woodland Management	0	0	0	4,308	4,308
Growth in Deprived Areas	0	0	0	0	0
	<u>310,978</u>	<u>300,000</u>	<u>0</u>	<u>4,308</u>	<u>615,286</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>510,209</u>	<u>300,000</u>	<u>0</u>	<u>4,308</u>	<u>814,517</u>
<b><u>Designated Funds:</u></b>					
County Events	0	0	0	75,469	75,469
Tawd Vale Site Development Capital Investment	0	0	0	32,384	32,384
Tawd Vale General Site Maintenance and Repairs	0	0	0	7,552	7,552
Tawd Vale Activity Equipment and Training	0	0	0	1,215	1,215
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	10,000	10,000
Digital Accounting Project	0	0	0	3,520	3,520
Digital Development Project	0	0	0	8,118	8,118
Growth	0	0	0	56,217	56,217
County Reserve	0	0	0	60,000	60,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>254,475</u>	<u>254,475</u>
<b><u>Unrestricted funds</u></b>	<u>0</u>	<u>0</u>	<u>84,271</u>	<u>184,250</u>	<u>268,521</u>
	<u>510,209</u>	<u>300,000</u>	<u>84,271</u>	<u>443,033</u>	<u>1,337,513</u>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 29 February 2024

### 11 Analysis of net assets between funds (continued)

The unrestricted funds may be applied for the purposes of the charity at the discretion of the trustees.

The designated funds have been established by the trustees for the purpose of providing defined activities/ projects for the charity. The trustees have the discretion to amend the designation of any part of these funds as circumstances dictate.

The restricted funds reflect either the fixed asset value of the County campsite or the balance of grants/ donations which have been received and which may only be applied for the purpose that they were made.

#### Purpose of designated funds:

County Events	Fund to support County organised events such as Wingdings, Explorer Belt Challenge, World Jamboree
Tawd Vale Site Development Capital Investment	Fund to support development and maintenance of County Adventure Centre
Tawd Vale General Site Maintenance and Repairs	Unrestricted Legacies and Donations allocated to a fund to support development and maintenance of County
Tawd Vale Activity Equipment and Training	Fund for the purchase of Activity Equipment and Instructor Training
Tawd Vale Strategic Fundraising - Feasibility Study	Fund to cover a study of the County Adventure Centre to establish development plans are feasible.
Digital Accounting Project	Fund to support the transformation of the County Accounting processes to a digital platforms
Digital Development Project	Fund to support general digital development within the County
Transformation Delivery	Fund to cover implementation of the Scout Association Transformation Project in Merseyside
County Reserve	The County's emergency reserve fund

#### Purpose of restricted funds:

Tawd Vale Fixed Assets	Fixed Asset value of County Adventure Centre and the Investment Property
Tawd Vale Woodland Management	Fund established from a donation to manage the Woodland at the County Adventure Centre

### 12 The resources expended by the charity include:

	year ending 29 February 2024 £	year ending 28 February 2023 £
Independent examiner's fee	500	400
Depreciation	23,336	16,963

### 13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2023 none).

Expenses incurred personally by Trustees in the furtherance of their duties were reimbursed by the Charity

Analysis of Expenses Reimbursed:

	year ending 29 February 2024 £	year ending 28 February 2023 £
Travel	??	291
Events and Meetings	??	6,531
Equipment and Repairs	??	1,592
IT Support	??	846
Award to County Commissioner	??	600
Training	??	758
	<u>??</u>	<u>10,618</u>

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 10 (2023: 6)

# Merseyside County Scout Council

## Notes to the accounts for the year ending 29 February 2024

### 14 Fund Movements

	Funds at 01 March 2023	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 29 February 2024
	£	£	£	£	£	£	£
<b>Restricted funds:</b>							
Tawd Vale Fixed Assets	610,978	0	0	200,000	7,675	(23,336)	795,317
Tawd Vale Woodland Management	4,308	0	(4,800)	0	492	0	0
Growth in Deprived Areas	0	0	0	0	0	0	0
	<b>615,286</b>	<b>0</b>	<b>(4,800)</b>	<b>200,000</b>	<b>8,167</b>	<b>(23,336)</b>	<b>795,317</b>
Revaluation reserve	199,231	0	0	0	0	0	199,231
<b>Total Restricted Funds</b>	<b>814,517</b>	<b>0</b>	<b>(4,800)</b>	<b>200,000</b>	<b>8,167</b>	<b>(23,336)</b>	<b>994,548</b>
<b>Designated Funds:</b>							
County Events	75,469	119,005	(138,195)	0	0	(30,304)	25,975
Tawd Vale Site Development Capital Investment	32,384	0	(2,875)	0	26,296	0	55,806
Tawd Vale Legacies and Donations	7,552	0	0	0	0	0	7,552
Tawd Vale Activity Equipment and Training	1,215	0	0	0	0	0	1,215
Tawd Vale Strategic Fundraising - Feasibility Study	10,000	0	(192)	0	0	0	9,808
Digital Accounting Project	3,520	0	0	0	0	0	3,520
Digital Development Project	8,118	0	0	0	0	0	8,118
Transformation Delivery	0	0	0	0	10,000	0	10,000
Growth	56,217	0	0	0	0	(56,217)	0
County Reserve	60,000	0	0	0	0	0	60,000
<b>Total Designated Funds</b>	<b>254,475</b>	<b>119,005</b>	<b>(141,261)</b>	<b>0</b>	<b>36,296</b>	<b>(86,521)</b>	<b>181,994</b>
<b>Unrestricted funds</b>	<b>268,521</b>	<b>236,718</b>	<b>(186,057)</b>	<b>(7,766)</b>	<b>109,858</b>	<b>(44,463)</b>	<b>376,811</b>
<b>Total Unrestricted Funds</b>	<b>268,521</b>	<b>236,718</b>	<b>(186,057)</b>	<b>(7,766)</b>	<b>109,858</b>	<b>(44,463)</b>	<b>376,811</b>
<b>TOTAL FUNDS</b>	<b>1,337,513</b>	<b>355,723</b>	<b>(332,118)</b>	<b>192,234</b>	<b>154,321</b>	<b>(154,321)</b>	<b>1,553,353</b>

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£7,675 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Fund
Depreciation Costs:	£23,336 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Woodland Management	£492 into Tawd Vale Woodland Management (Restricted Fund) out of Unrestricted Fund
County Events	£30,304 into Unrestricted Funds out of County Events (Designated Fund)
Tawd Vale Site Development:	£26,296 into Tawd Vale Site Development - Capital Investment (Designated Fund) out of Unrestricted Fund
Transformation Delivery	£10,000 into Transformation Delivery (Designated Fund) out of Unrestricted Fund
Growth	£56,217 into Unrestricted Fund out of Growth (Designated Fund)

**Merseyside County Scout Council**

**Notes to the accounts for the year ending 29 February 2024**

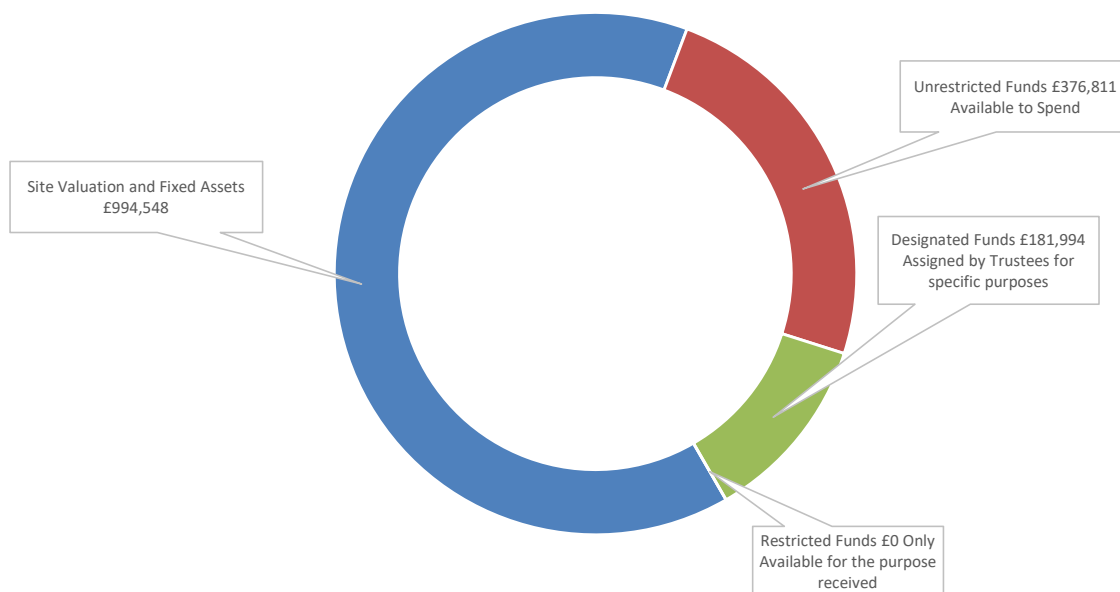
**15 Reconciliation of net movements in funds to net cash flow from operating activities**

	year ending 29 February 2024	year ending 28 February 2023
	£	£
Net movement in funds	215,839	14,057
Increase in Fair Value of Investment Property	(200,000)	0
Profit on Disposals	(225)	(500)
Interest and investment income	(25,867)	(19,059)
Unrealised gains/(loss) on investments	7,766	(1,740)
Depreciation charge	23,336	16,963
(Increase)/decrease in stock	(1,639)	(341)
Increase in creditors	(1,551)	1,527
<b>Net cash used in operating activities</b>	<b>17,660</b>	<b>10,907</b>

**16 Related party transactions**

There have been no related party transactions in the period that require disclosure in the accounts.

**Illustration: Breakdown of net assets**







## **Merseyside Scouts**

3rd Floor, Stanley Buildings, 43 Hanover Street, Liverpool. L1 3DN

Telephone: 0151 707 2671 Email: [office@merseysidescouts.com](mailto:office@merseysidescouts.com)

Web: [www.merseysidescouts.com](http://www.merseysidescouts.com)



## **Tawd Vale Adventure Centre**

Lowry Hill Lane, Lathom, L40 5UL

Telephone: 01695 302010 Email: [info@tawdvale.org.uk](mailto:info@tawdvale.org.uk)

Web: [www.tawdvale.org.uk](http://www.tawdvale.org.uk)

**MERSEYSIDE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 503957

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# Accounts

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# **Merseyside Scouts Annual Trustees' Report and Accounts.**



Scouts made me a do-er and a give it a go-er. Made me question and listen and have a wide-open mind. Scouts made me take a deep breath and speak up. Made me think on my feet, made me see the big picture, made me ignore the butterflies and go for it. Scouts made me get back up and try again. Made me think about what's next, and plan for it. Made me jump in, get muddy, give back and get set.

## Forward by the Chair of Trustees

David Steer Esq. KC DL

Over the last twelve months the County Executive Committee has been renamed as the 'Board of Trustees' of Merseyside Scouts (the Board). This is the first of a number of governance enhancements that we are expecting to implement as part of The Scouts transformation journey.



The Board has, over the last twelve months, continued to focus on supporting our County Commissioner and County Leadership, and by way of support for your endeavours we have been investing in:

- **Growing our membership in an inclusive way:** across all Sections through our funded growth project and including the continued development of the number of Squirrel Dreys and their membership (8 new Dreys and a 136% increase in membership). We are currently focused on strengthening existing provision to ensure as many of our Groups and Units as possible are well-placed to offer Skills for Life to the young people in our communities.
- **Developing how we welcome and support volunteers:** preparing to embrace the anticipated developments and new digital tools within our Volunteer Journey transformation programme. This includes improving how we attract, appoint, welcome, induct and support volunteers to learn the skills needed to run Scouts.
- **Improving Tawd Vale and expanding the use of the Centre:** a strategy to action plan has been designed to expand the existing pillars of our strategy namely, access, activities and accommodation. The new plan identifies the next practical steps we will endeavour to take in each of these areas. Tawd Vale also saw High Adventure return to mid-week use during the early summer months. It proved to be a successful season, and we value our partnership. New flag poles, an archway over the pedestrian entrance leading from the main car park and a massive amount of tree planting are just some of the improvements that have taken place during the past twelve months. Well done to all of those who have been involved in these works.
- **Supplementing your programmes with large events:** as we get back into the routine practice of welcoming thousands of young people across our existing and new events and activities – it's been wonderful to see so many taking part.

We each share in our successes, and there have been many across our Groups, Units, Districts, the County and at Tawd Vale. On behalf of our Trustees, as always, I wish to thank each of you for the time you generously give and for the immeasurable impact you make.

Finally, and on a personal note, I offer my warmest congratulations to our former County Commissioner, Peter Oliver, upon becoming an Officer of the Order of the British Empire (OBE). This is a richly deserved reward for all his hard work locally and nationally within and outside Scouting.

A handwritten signature in black ink, appearing to read 'David Steer', written over a light-colored background.

David Steer KC DL  
Chair of the Board of Trustees

**MERSEYSIDE COUNTY SCOUT COUNCIL**  
**BOARD OF TRUSTEES' REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2023**

**Name of Charity:** Merseyside County Scout Council

**Charity Registration Number:** 503957

**Address:** Merseyside Scouts  
3<sup>rd</sup> Floor  
Stanley Buildings  
43 Hanover Street  
Liverpool  
L1 3DN

**President:** Mr. Mark Blundell, Lord-Lieutenant of Merseyside.

**Vice Presidents:** Eric Morton  
Alan Seeley  
Peter Oliver

**Lead Volunteer:** Christopher Valentine-Burrows

**Trustees at 28 February 2023:**

<b>Ex Officio:</b>	Christopher Valentine-Burrows	Lead Volunteer
	David Steer Esq. KC DL	County Chair
	Sam Robinson	County Treasurer
	James Barber	County Secretary
	Alex Clark	County Youth Commissioner
	Kieran Murphy	County Youth Commissioner

**Elected & Nominated:** Mark Bennett                      John Cadman BEM  
John Drysdale                      Alan Seeley  
Peter Oliver                          Michael Hussey  
Daragh O'Malley                      Nikki Parr  
Phill Richardson (elected 05/10/2022)  
Wendy Graham (elected 05/10/2022)  
Calum Towers\*

\* *Elected Youth Representative*

**Independent Examiner:** Andrew Moss, FCA

**Solicitors:** Formby Law Ltd., Formby

**Bankers:** CAF Bank Plc  
Barclays Bank Plc  
HSBC UK Plc

## **Governing Instrument:**

The Charity's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

## **Trustee Membership of sub-Committees at 28 February 2023:**

### **Tawd Vale Steering Group:**

Mark Bennett  
John Cadman BEM  
Sam Robinson (ex-officio)  
David Steer (ex-officio)  
Christopher Valentine-Burrows (ex-officio)

### **Finance:**

James Barber (Chair)  
John Drysdale  
Mark Bennett  
John Cadman BEM  
Sam Robinson (ex-officio)  
David Steer (ex-officio)  
Christopher Valentine-Burrows (ex-officio)

### **Appointments and Awards:**

Alan Seeley (Chair)  
Calum Towers  
Daragh O'Malley  
Wendy Graham  
David Steer (ex-officio)  
Christopher Valentine-Burrows (ex-officio)

### **Risk and Audit:**

Mark Bennett  
John Drysdale  
Sam Robinson (ex-officio)  
David Steer (ex-officio)  
Christopher Valentine-Burrows (ex-officio)

### **Growth Project Working Group:**

Michael Hussey (Chair)  
David Steer (ex-officio)  
Christopher Valentine-Burrows (ex-officio)

*Other Trustees attend sub- committees as appropriate*

## **Background and Objectives:**

The Charity is well established and, following major initiatives, continues to grow in numbers and provides a challenging programme of everyday adventure, leading to the development of skills for life and good citizenship amongst its youth membership, aged between 6 and 25 years. Through the support of dedicated and well-trained adult leadership, members achieve self-confidence, an understanding of international matters, a sense of community and respect for others as well as themselves.

The Trustees have the powers to raise funds through subscription and other methods to support the work of the Council. The Trustees are fully aware of their responsibilities for the stewardship of the County assets, particularly the principal asset, Tawd Vale Adventure Centre. This is achieved through frequent meetings and the monitoring of regular financial reports.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

## **Management and Governance Arrangements:**

The Board of Trustees consists of ex officio members, elected members, members nominated by the Lead Volunteer, including young members aged between 18 and 25 years. The Board meets at least five times per annum. Sufficient time is given to ensure business is properly managed. Trustees serve an average of 3 – 5 years although some serve for less.

The Board of Trustees uses its powers to create sub-committees and these are supported by Trustees and co-opted members. Currently these comprise Tawd Vale Steering Group, Finance, Appointments and Awards, Risk and Audit and Growth Project Working Group and these sub-committees meet as appropriate, reporting to the Board of Trustees.

Trustees set an annual budget seeking best value in achieving the Council's objectives. Risks, challenges and opportunities are reviewed, mainly through the sub-committee structure.

## **Financial Review:**

Scouting on Merseyside activities recovered during the year after the Coronavirus pandemic but faced economic challenges due to the UK economic situation

Work continues to maximise the use of all County assets, particularly Tawd Vale Adventure Centre.

Through the careful stewardship of the operation of all aspects of the County's finances throughout 2022/23, the Trustees can report that during the period the total assets increased by £14,057. £10,767 of Capital Expenditure at the Adventure Centre was added to the assets and will be depreciated over a 15 year period.

The total assets now stand at £1,337,513 (£894,480 fixed assets and investments; £443,033 net current assets). £254,475 of the current assets are designated for specific purposes by the Trustees.

At 28 February 2023 the County had some 2,499 adult volunteers who donate an invaluable amount of time and effort into the provision of Scouting on Merseyside. The amount of time each person donates is not measured but a conservative estimate is that it is at least 136 hours per year. Assuming that an average youth workers salary is £14.55 per hour then our volunteers contribute approximately £5M to the local economy.

## **Aims and Policies of the Trustees:**

The Trustees share the overall aims of the Scout Association and Merseyside County Scout Council has the role, within the structure of the Scout Association, to provide leadership, advice and support to Scout Districts and Groups within the Merseyside geographic area and to encourage the achievement of the aims of the Scout Association through the use of the Scout Method. The Charity provides the following services:-

- administrative and advisory support to all Districts and, indirectly, Scout Groups within Merseyside.
- administration, maintenance and development of Tawd Vale Adventure Centre to provide safe facilities for camping and outdoor adventure.
- organisation of events and activities to broaden the challenges available to young people and enhance the Scout programme and make it exciting.
- leadership training and support services together with wider support for corporate matters.
- representation of Merseyside Scouting on appropriate bodies in the wider community.
- support for specific development projects in challenging areas.

## **Organisation and Decision Making:**

The Board of Trustees exists to support the work of the Lead Volunteer and their team and to provide governance of the charity. Overall governance, financial and legal responsibility rests with the Board of Trustees of Merseyside County Scout Council. The Trustees are under the Chairmanship of David Steer Esq KC DL and they are supported and advised by sub-committees as required.

## **Risk and Internal Control:**

The Board of Trustees has identified the major risks to which they believe the Scout County is exposed and systems are in hand to mitigate against them:-

- Damage to buildings, property and equipment. The county has buildings and contents insurance in place to mitigate against permanent loss;
- Injury to leaders, helpers, supporters and members. The County, through membership fees, contribute to the Scout Association's national accident insurance policy, backed up by additional insurances to increase benefits, if appropriate;
- Risk Assessments are undertaken before all activities and a set of Operating Procedures are in place which are subject to regular monitoring and review;
- The County holds reserves to ensure the continuance of activities should there be a major income shortfall. Subscription income is reviewed annually.
- Ongoing support is given to the recruitment and retention of both leaders and youth members. Any reductions in membership to an unacceptable level would result in contraction, consolidation or closures;

## **Reserves:**

The Board of Trustees' policy is to hold sufficient monies to continue the charitable activities of the County. The Board considers that it should hold a sum equivalent to 12 months costs (adjusted to remove the effects of non-recurring items), circa £180,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £268,521 at the period end. In addition the Board has designated funds to certain projects to assist the running of the County or to progress the aims of the charity as set out in note 11. These include funds designated to develop Tawd Vale.

Plans are in place to conduct a survey of requirements to make Tawd Vale Adventure Centre the "go to" adventure experience in the region. The funding of this survey and any subsequent works are likely to require a significant capital investment to develop the provision of a first-class experience for all users. As at the year-end, there are

designated funds of £10,000 for the feasibility study and £32,384 for capital investment likely to be major projects. Separate fundraising may also be carried out for these projects.

Additional funds raised to implement the other recommendations coming out of the study, being smaller projects, may be matched by or supplemented by unrestricted reserves, whilst always maintaining a minimum level of £180,000, in order to complete the projects and help develop Tawd Vale into the focus of Adventure on Merseyside.

### **Investments:**

The Board of Trustees regularly monitors the level of balances held and the interest rates available to ensure best value is achieved from financial holdings.

The Board of Trustees also ensures that as much of the Charity's investments as possible are held in vehicles with FSCS (Financial Services Compensation Scheme) protection in order to protect the charity assets.

### **Serious Incidents:**

- There have been two serious incidents recorded during the period. All incidents have been reported to the Scouts national safety team and have been investigated in line with The Scout Associations policies and procedures. Included below is a brief outline of the incidents.
  1. Whilst paddle boarding in the Delph at Tawd Vale Adventure Centre a young person entered the water without footwear and subsequently stood on debris that became embedded into their foot. The debris required surgical removal in hospital.
  2. A parent helper who was supporting a Scout event, was subject to a head injury causing loss of consciousness that required hospital treatment.
- All adult volunteers are required to attend First Aid, Safety and Safeguarding training to protect vulnerable beneficiaries, as appropriate to their role.
- All adults working with or in contact with children are regularly vetted through the DBS procedures.

The County adheres to these policies and follows a protocol to resolve any reported incidents. This is essential for maintaining public trust in Scouting and safeguarding our reputation.

## Statement of Trustees Responsibilities:

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities Act 2011.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with United Kingdom Accounting Standards, the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees.
- Appropriate delegation of authority and segregation of duties.
- Identification and management of risks.

This report was approved by the Trustees at the Board of Trustees meeting held on 04 September 2023 and it was agreed that the County Chairman would sign it on behalf of the Trustees.

Signed on behalf of the Board of Trustees of Merseyside County Scout Council



David Steer Esq, KC DL  
County Chair

04 September 2023

## Lead Volunteer Report 2022/23

### We're preparing young people with skills for life.

Merseyside Scouts supports young people aged 6 to 25 within 140 Scout Groups and their communities, across 10 Districts located in the North West of England. Our provision spans the Local Authorities of Knowsley, Liverpool, Sefton, St. Helens, and Wirral. Our programme delivery is supported by Tawd Vale Adventure Centre; the centre of adventure for our young people, based in West Lancashire.

Each week our volunteers help young people to enjoy fun, friendship, and adventure. Scouts helps young people to develop a sense of optimism and strong values as well as leadership and teamwork skills that are more valuable today than ever before. Our young people develop essential skills for life that will stay with them for the rest of their lives.

We are focused on supporting amazing volunteers to deliver inspiring programmes and prepare more young people with skills for life. We are contributing to a better society by supporting young people to develop the best skills and the best possible futures.

### Our Mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

### Our Vision

We're preparing more young people with skills for life, supported by amazing leaders delivering an inspiring programme, across a well-managed provision. Across Merseyside, we will...

- be growing, more inclusive, shaped by young people and making a bigger impact in our communities;
- focus on what matters; and the actions that will increase the impact of Scouting;
- maximise our impact; doing less, doing it well, supporting and embedding;
- make volunteering as easy as possible; keeping it practical and simple;
- work together; sharing and collaborating in keeping with our culture.

### Our Strategic Objectives

Growth	Inclusivity	Youth Shaped	Community Impact
We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.	Everyone, regardless of their background, should be able to participate in Scouts.	Every young person should be shaping their experience and developing their leadership potential.	Through community impact projects, Scouts makes a difference not just to the individual but to whole communities.



## Our Pillars of Work

To meet our objectives, we remain focused on these three pillars of work:

Programme	People	Perception
<p>A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools</p> <ul style="list-style-type: none"> <li>• Supporting adults to make full use of the programme to deliver skills for life through adventure</li> <li>• Increasing the number of young people achieving top awards</li> <li>• Supporting use of the programme to increase our impact in communities</li> <li>• Enabling section supporters to help improve programmes and develop confidence in adult volunteers</li> <li>• Increasing number of young people shaping their programmes</li> </ul>	<p>More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.</p> <ul style="list-style-type: none"> <li>• Ensuring we have enough of the right adult volunteers across our Scout Groups, who are...               <ul style="list-style-type: none"> <li>~well inducted</li> <li>~well trained</li> <li>~well supported</li> <li>~recognised and rewarded</li> </ul> </li> <li>• Developing and embracing our #TeamMerseyside culture</li> <li>• Enhancing levels of enjoyment and fulfilment</li> <li>• Developing a culture of succession planning, where needed</li> </ul>	<p>Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.</p> <ul style="list-style-type: none"> <li>• Ensuring relevance and understanding of Scouting to our communities – for young people and adults from all background and across all communities</li> <li>• Celebrating our impact, self-worth, and perception.</li> <li>• Developing our 'internal community' as a single team, delivering Scouting across Merseyside</li> </ul>

## Our Aims

At County-level; our primary focus remains supporting our young people, their Section Leaders and their Scout Groups and Units. Our support is primarily delivered via several support streams; each of which have the following aims:

Programme Support	Adult Support	Adventure Support	Skills for Life	Youth Commissioners
<p>Provide support to deliver excellent programmes across all of our Groups and Units.</p> <p>Deliver support for 'hard to deliver' programme areas.</p> <p>Celebrate achievement and raise awareness of top awards.</p> <p>Encourage and deliver excellent Young Leader training provision; where County-support is needed.</p> <p>Focus County-led events to positively supplement the programme.</p>	<p>Implement revised full and effective adult training scheme and learner management team.</p> <p>Implement updated adult training scheme for induction and manager support.</p> <p>Implement effective digital communications team.</p> <p>Continue to enhance data insight provision to improve operations and inform decision making, including recognition.</p> <p>Grow the role and effectiveness of SASU.</p> <p>Develop safeguarding awareness, training and support.</p>	<p>Place Tawd Vale as a focus for adventure on Merseyside; and achieve step-change development of the provision at the site.</p> <p>Increase the number of adults leading and delivering adventurous activities.</p> <p>Develop a team of specialist support to enable more adventure.</p> <p>Continue to develop global opportunities across all sections.</p> <p>Build Merseyside Emergency Team capability and extend remit to support enhancing our safety culture.</p>	<p>Embed the Scouting4All theme into programmes being delivered.</p> <p>Identify, develop, and implement specific projects to deliver and enable growth.</p> <p>Maximise our community impact through national and local partnerships, and initiatives.</p> <p>Develop a culture where inclusivity is second nature.</p> <p>Develop and promote opportunities for young people to have their say on Scouting and influence society.</p>	<p>Encourage and support active Youth Commissioners in all Districts.</p> <p>Provide youth shaped programme resources to help adults plan and deliver youth shaped activities.</p> <p>Develop and support young people into other roles (i.e. Trustees, Leadership).</p> <p>Encourage, develop, and celebrate youth participation in leadership and support at all levels.</p> <p>Provide an annual opportunity to bring young people together to influence County plans.</p>

## Lead Volunteers Review

Scouting in Merseyside is growing and getting stronger all because of your tireless efforts to ensure our young people are developing skills for life. I want to share some interesting facts that really highlight the impact of your dedication to scouting, & what you all achieve as our amazing team of volunteers:

- You give a combined half a million hours of volunteer time.
- You support 7000 young people across 140 communities.
- You deliver a programme of over 330 activities across all our sections.
- You contribute 5.6 million pounds to the local economy.
- You are part of a team of 2500 other volunteers.



None of this could be achieved without your dedication to our young people. You should be extremely proud of the impact you make, and the wider contribution to our communities.

I'm proud to say we saw another increase in membership in 2023, this year we have recorded a further 6% growth in youth membership, which is 345 more young people. We have also grown the number of volunteers by 12%, with 289 new front-line leaders. There are now 9,381 young people and adult volunteers taking part in Scouts in Merseyside. Since the launch of Squirrels for 4–6 year-olds last year, we already have 274 Squirrels across 18 Dreys, with more Dreys opening this year.

Against our inclusivity objectives we are pleased that 4% of our members are from global majority backgrounds, which is in line the recent Office for National Statistics 2021 Census for Merseyside. However, we would like to attract more adult volunteers from global majority backgrounds to ensure that we are truly representational of the communities that we serve.

In September, we remembered our Patron, Her Majesty Queen Elizabeth II with great fondness. 120 Scouts aged 18-25 from across the UK volunteered to support everyone paying their respects at the lying-in state, including Kieran Murphy from West Wirral District.

This year have seen the return of some of our large events for the first time since the pandemic. In June 2022 we welcomed over 1500 Cubs, Beaver and for the first time Squirrels to Tawd Vale for a fantastic weekend packed full of activities. We also saw the return of the Great Escape and Bevan for our Scout section offering a return to the usual activities of the scout section. Finally, the MerseyMoot returned to Tawd Vale to complete our section large events with over 1000 Explorers and Network members joining us from across the North West for the weekend.

You have continued to deliver amazing programmes to our young people and support them to achieve their Chief Scouts awards. So much so, that later in 2023 our Young Persons Awards Event will be returning so we can celebrate all the amazing achievements of our young people across Merseyside.

So far this year 3 Merseyside Scouts have already gained their King's Scout Award. I was proud to join 6 Queen's and King's Scouts and their parents at the first ever King's Scout St. George's Day Parade at Windsor Castle. In addition to our Kings Scouts awardees, across Merseyside we have been continuing to support our young people to achieve their Duke of Edinburgh Award Scheme in 2022 - we have 24 young people achieving their Sliver Award and 16 young people achieving their Gold Award.

We have also continued to invest in Tawd Vale Adventure Centre. The team at Tawd have developed a new strategy Tawd 100 to see the centre into its centenary year. This strategy will see an increase in investment in the centre, building on the developments already underway to develop the centre.

## Transformation

We are continuing to work towards our North star. The task ahead is to return to pre-pandemic membership levels, and welcome in the 937 young people on our waiting lists. The key to this, as ever, is to attract more adult volunteers. But even more important is improving our volunteering experience – making volunteering easier and more enjoyable for everyone and giving a warmer welcome.

As we continue to move towards our North star we will be holding a Merseyside Basecamp later in 2023 to support all of our Districts and Groups to develop your plans for Transformation. We will be in touch later in the year with more information. Our Transformation team will be supporting our County Transformation and have developed an initial change on a page to support our initial conversations around Transformation you will be able to see this following this report.



My sincere thanks to every member of the team, across every Section, Unit, Group, District and the County. The work you are doing continues to transform lives and transform communities... and hopefully you're having a bit of fun along the way. We could not deliver everything we do without the tremendous support of the members of our Leadership and Support Teams. I recognise that you are volunteers who also have local commitments, but who manage to also find the time to support all members across our County. My personal thanks to each and every one of our young people and adults.



**Chris Valentine-Burrows**  
**County Commissioner**

# CHANGE ON A PAGE

## A warmer welcome for all

Recruiters will be able to create digital adverts and opportunities easily to reach new people.

A 'Welcome Conversation' will replace the often dreaded Appointments interview.

New volunteers and those supporting them will be able to track their progress digitally.



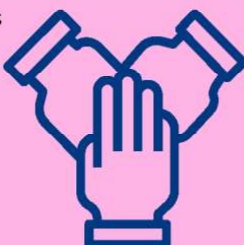
## Why?

Volunteers have told us the current welcome process can be off-putting and it takes up a lot of admin time.

## Simplifying roles and structures

Most volunteers will be members of teams rather than having specific roles, so it's easier to share the load.

Team Descriptions will give purpose, tasks/outcomes, and will replace the current role descriptions.



Updated and clearer titles such as 'Lead Volunteer' for those leading Groups, Districts and Counties.

## Why?

Current structures and roles are confusing. We have a small number of people with lots of responsibility placed on them.

## A more engaging learning experience

We're using new digital tools to make learning more accessible, personalised and relevant.



We're reducing and removing the administration work of manually recording and validating learning.

Content will be split into Roots (core learning), which is mandatory, and Branching Out, which is optional.

## Why?

"I've completed my training over a year ago, but the trainer has no time to validate me, I feel really let down"

## Digital support to get things done



New Welcome, Membership and Learning systems will be accessed via a single log-in on scouts.org.uk.

They'll be easy to access whatever your device and have been extensively tested with real volunteers.

For those not as comfortable digitally as others there will be support from Digital Champions.

## Why?

Compass! It isn't up to the job and only a quarter of volunteers have ever used it!

## Timeline

### Mar to Jul 2023

Communicating Change  
Change to Trustee Boards  
Compass Data Cleanse

### Sep to Dec 2023

Change to Team Roles  
Change to Welcome  
Compass Data Cleanse

### Feb 2024 onwards

Digital Tools Launch  
Change to Role Titles  
Change to Learning





Feeling great about yourself.  
There isn't a badge for that, but there should be.

## Roll of Honor 2022

### Good Service Awards

For many years, Scouts has recognised the quality of adult service. The first award of this kind – then known as the Gilt Medal of Merit – was made available by Baden-Powell in 1915. Today, Good Service Awards are presented each year to thank, acknowledge and celebrate outstanding members and associate members

Joshua	Harwood
Carla	Sherlock
Hazel	Thompson
Steven	Betteridge
Emma	Stanley
Ian	Stanley
Caroline	McBain
Andrew	Everett
Simon	Grey
Peter	Scott
Lucy	Scott
Laura	Riley
Gillian	Knowles

Congratulations to all our award recipients from across Merseyside. Thank you for all your dedicated service to Scouting,

### Chief Scout Commendation for Good Service



Awarded in respect of not less than 5 years good service, which stands out. It should be regarded as the Chief Scout's recognition of the very real contribution made to the Scouts by the individual concerned

#### Recipients

Kathleen	Thomas
Hannah	Withey
Stefan	Rischer
Charmaine	Lewis
Alexandra	Clark
Luke	Pickavance
Kaly	Sugden

### Award for Merit



Awarded for outstanding service. It implies keen, conscientious, imaginative and dedicated service over a sustained period, of at least 12 years duration.

#### Recipients

Andrew	Wright
Darren	Suttle
Laura	Bench
Margaret	Rouse
Sara	Stephens
Melanie	George
Paul	Beard
Martin	James
Andrew	Cain
Peter	Hamon
Lynne	Cook
John	Gorst

**Bar to the Award for Merit**



Awarded after at least five years of further outstanding service after receiving the Award for Merit.

**Recipients**

Yvonne Hazlehurst  
Kath Savery

**National Honors**

**British Empire Medal BEM**



The British Empire Medal is a British and Commonwealth award for meritorious civil or military service worthy of recognition by the Crown

**Recipients**

John Cadman

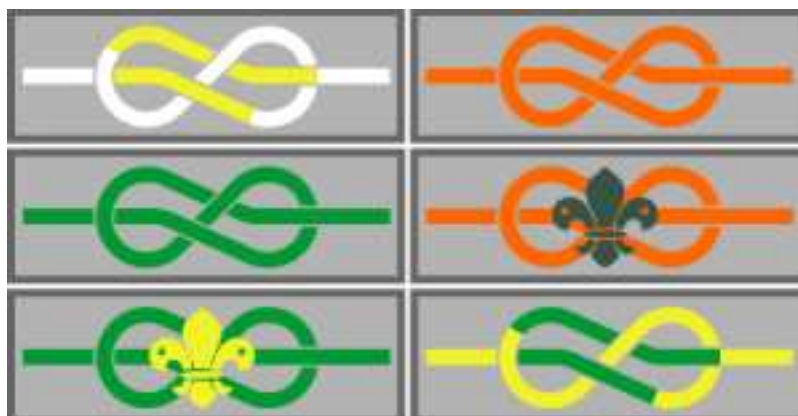
**Bar to the Silver Acorn**



Awarded after at least five years of similarly distinguished service after receiving the Silver Acorn.

**Recipients**

Peter Oliver  
Jane Leadbetter



## Membership (as of 31st January 2023)

2023					
	Male	Female	Self-identify	Prefer not to say	Total
<b>YOUTH MEMBERSHIP</b>					
Squirrel Scouts	184	89	0	1	274
Beaver Scouts	1,460	355	0	8	1,823
Cub Scouts	1,757	500	1	27	2,285
Scouts	1,263	409	3	8	1,683
Explorer Scouts (including Young Leaders)	363	182	1	0	546
Network Members	90	72	2	0	164
<b>TOTAL YOUTH MEMBERSHIP</b>	<b>5,117</b>	<b>1,607</b>	<b>7</b>	<b>44</b>	<b>6,775</b>
<b>PROGRAMME DELIVERY ROLES</b>					
Section Leaders	228	226	0	0	454
Assistant Section Leaders	358	326	1	0	685
Section Assistants	92	96	0	0	188
<b>TOTAL ADULT PROGRAMME DELIVERY ROLES</b>	<b>678</b>	<b>648</b>	<b>1</b>	<b>0</b>	<b>1,327</b>
Young Leaders*	169	96	1	0	266
<b>TOTAL PROGRAMME DELIVERY ROLES</b>	<b>847</b>	<b>744</b>	<b>2</b>	<b>0</b>	<b>1,593</b>
<b>LINE MANAGER ROLES</b>					
Group Scout Leaders	67	33	0	0	100
District Explorer Scout Commissioners	6	0	0	0	6
District Scout Network Commissioners	3	1	0	0	4
District Commissioners	8	3	0	0	11
County+ Scout Network Commissioners	1	0	0	0	1
County+ Commissioners	1	0	0	0	1
<b>TOTAL LINE MANAGER ROLES</b>	<b>86</b>	<b>37</b>	<b>0</b>	<b>0</b>	<b>123</b>
<b>GOVERNANCE ROLES</b>					
Group Chair	52	18	0	0	70
Group Secretary	12	53	0	0	65
Group Treasurer	40	54	0	0	94
Group Executive Members	92	86	0	0	178
<b>TOTAL GROUP GOVERNANCE ROLES</b>	<b>196</b>	<b>211</b>	<b>0</b>	<b>0</b>	<b>407</b>
District Chair	8	1	0	0	9
District Secretary	1	7	0	0	8
District Treasurer	3	6	0	0	9
District Executive Members	27	13	0	0	40
<b>TOTAL DISTRICT GOVERNANCE ROLES</b>	<b>39</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>66</b>
County+ Chair	1	0	0	0	1
County+ Secretary	1	0	0	0	1
County+ Treasurer	1	0	0	0	1
County+ Executive Members	1	1	0	3	5
<b>TOTAL COUNTY+ GOVERNANCE ROLES</b>	<b>4</b>	<b>1</b>	<b>0</b>	<b>3</b>	<b>8</b>
<b>TOTAL GOVERNANCE ROLES</b>	<b>239</b>	<b>239</b>	<b>0</b>	<b>3</b>	<b>481</b>
<b>SUPPORT ROLES</b>					
Deputy Group Scout Leaders	14	15	0	0	29
Group Administrators ~	13	15	0	0	28
Group Skills Instructors	20	3	0	0	23
Other Group Adults	52	48	0	0	100
<b>TOTAL GROUP SUPPORT ROLES</b>	<b>99</b>	<b>81</b>	<b>0</b>	<b>0</b>	<b>180</b>
Deputy District Commissioners	10	7	0	0	17
District Youth Commissioners	2	0	0	0	2
Deputy District Youth Commissioners	0	0	0	0	0
Assistant District Commissioners	12	13	0	0	25
District Leaders	21	8	0	0	29
District Scouters Incl in Leaders					0
District Administrators ~	4	5	0	0	9
District Skills Instructors	0	1	0	0	1
Other District Support roles	36	21	0	0	57
<b>TOTAL DISTRICT SUPPORT ROLES</b>	<b>85</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>140</b>
Deputy County+ Commissioners	3	1	0	0	4
County Youth Commissioners	1	1	0	0	2
Deputy County Youth Commissioners	0	0	0	0	0
Assistant County+ Commissioners	0	1	0	0	1
County Leaders	0	0	0	0	0
County Scouters incl in Leader					0
County+ Administrators ~	0	0	0	1	1
County Skills Instructors	5	1	0	10	16
Other County+ Support roles	13	8	0	20	41
<b>TOTAL COUNTY+ SUPPORT ROLES</b>	<b>22</b>	<b>12</b>	<b>0</b>	<b>31</b>	<b>65</b>
Scout Active Support	51	56	0	76	183
<b>TOTAL SUPPORT ROLES</b>	<b>257</b>	<b>204</b>	<b>0</b>	<b>107</b>	<b>568</b>
<b>TOTAL ADULT ROLES</b>	<b>1,260</b>	<b>1,128</b>	<b>1</b>	<b>110</b>	<b>2,499</b>
<b>TOTAL MEMBERSHIP</b>	<b>6,377</b>	<b>2,735</b>	<b>8</b>	<b>154</b>	<b>9,274</b>



# Independent examiner's Report to the Trustees of Merseyside County Scout Council

I report to the Trustees on my examination of the financial statements of the Council for the year ending 28 February 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes set out on pages 20 to 34

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work, for this report, or for the opinions I have formed.

## Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

## Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

the trustees have not met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: A. D. Moss  
Qualification: FCA  
Address: 85 Cottage Lane  
Ormskirk  
Lancashire  
L39 3NF

# Merseyside County Scout Council

## Statement of financial activities for the year ending 28 February 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28 February 2023	Total funds year ending 28 February 2022
	Note	£	£	£	£	£
<b>Incoming Resources</b>						
Subscriptions		278,837	0	0	278,837	231,334
less paid to the Scout Association		(216,177)	0	0	(216,177)	(181,044)
Insurances		1,473	0	0	1,473	0
Grants		0	0	0	0	20,490
Charitable Activities	3	74,504	158,657	0	233,161	26,044
Shop income	3	17,105	0	0	17,105	32
Interest and investment income		19,059	0	0	19,059	15,586
Donations	2	8,768	0	0	8,768	19,196
<b>Total income</b>		<b>183,569</b>	<b>158,657</b>	<b>0</b>	<b>342,226</b>	<b>131,638</b>
<b>Resources Expended</b>						
Charitable Activities	4	133,825	183,069	1,691	318,585	147,153
Shop expenditure	4	11,324	0	0	11,324	0
<b>Total expenditure</b>		<b>145,149</b>	<b>183,069</b>	<b>1,691</b>	<b>329,909</b>	<b>147,153</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>		<b>38,420</b>	<b>(24,412)</b>	<b>(1,691)</b>	<b>12,317</b>	<b>(15,515)</b>
<b>Unrealised (losses)/ gains on Investments</b>	8	<b>1,740</b>	<b>0</b>	<b>0</b>	<b>1,740</b>	<b>5,202</b>
<b>Net income</b>		<b>40,160</b>	<b>(24,412)</b>	<b>(1,691)</b>	<b>14,057</b>	<b>(10,313)</b>
Net Transfer of funds	14	(77,421)	83,118	(5,697)	0	0
Net movement in funds		(37,261)	58,706	(7,388)	14,057	(10,313)
Balances brought forward at 01 March 2022		305,782	195,769	821,905	1,323,456	1,333,769
<b>Balances carried forward at 28 February 2023</b>	11	<b>268,521</b>	<b>254,475</b>	<b>814,517</b>	<b>1,337,513</b>	<b>1,323,456</b>

All operations are continuing operations.

The notes on pages 24 to 34 form part of these accounts

A full Comparative Statement of Financial Activities for the year ending 28 February 2022 is on the next page.

# Merseyside County Scout Council

## Comparative Statement of financial activities for the year ending 28 February 2022

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds Year ending 28 February 2022
	£	£	£	£
<b>Incoming Resources</b>				
Subscriptions	231,334	0	0	231,334
less paid to the Scout Association	(181,044)	0	0	(181,044)
Insurances	0	0	0	0
Grants	20,490	0	0	20,490
Charitable Activities	7,856	18,188	0	26,044
Shop income	32	0	0	32
Interest and investment income	15,586	0	0	15,586
Donations	11,644	7,552	0	19,196
<b>Total income</b>	<b>105,898</b>	<b>25,740</b>	<b>0</b>	<b>131,638</b>
<b>Resources Expended</b>				
Charitable Activities	65,926	59,998	21,229	147,153
Shop expenditure	0	0	0	0
<b>Total expenditure</b>	<b>65,926</b>	<b>59,998</b>	<b>21,229</b>	<b>147,153</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>	<b>39,972</b>	<b>(34,258)</b>	<b>(21,229)</b>	<b>(15,515)</b>
<b>Unrealised (losses)/ gains on Investments</b>	<b>5,202</b>	<b>0</b>	<b>0</b>	<b>5,202</b>
<b>Net income</b>	<b>45,174</b>	<b>(34,258)</b>	<b>(21,229)</b>	<b>(10,313)</b>
Net Transfer of funds	(45,274)	29,325	15,949	0
Net movement in funds	(100)	(4,933)	(5,280)	(10,313)
Balances brought forward at 01 March 2021	305,882	200,702	827,185	1,333,769
<b>Balances carried forward at 28 February 2022</b>	<b>305,782</b>	<b>195,769</b>	<b>821,905</b>	<b>1,323,456</b>

# Merseyside County Scout Council

## Balance Sheet as at 28 February 2023

	Note	28 February 2023 £	28 February 2022 £
<b>Fixed assets</b>			
Tangible fixed assets	6	510,209	515,906
Investment Property	7	300,000	300,000
Investments	8	84,271	82,531
<b>Total fixed assets</b>		<b>894,480</b>	<b>898,437</b>
<b>Current assets</b>			
Stock	9	1,828	1,487
Cash at bank and in hand		446,123	426,924
<b>Total current assets</b>		<b>447,951</b>	<b>428,411</b>
<b>Liabilities:</b> amounts falling due within one year	10	<b>(4,918)</b>	<b>(3,392)</b>
<b>Net current assets</b>		<b>443,033</b>	<b>425,019</b>
<b>Net assets</b>	11	<b>1,337,513</b>	<b>1,323,456</b>
<b>Funds</b>			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	268,521	305,782
Designated	14	254,475	195,769
Restricted	14	615,286	622,674
<b>Total charity funds</b>		<b>1,337,513</b>	<b>1,323,456</b>

Approved by the County Executive on 4th September 2023

Chairman

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The notes on pages 24 to 34 form part of these accounts

The report of the independent examiner is on page 19

# Merseyside County Scout Council

## Statement of cash flows for the year ending 28 February 2023

	Note	year ending 28 February 2023 £	year ending 28 February 2022 £
<b><i>Cash flows from operating activities:</i></b>			
Net cash generated from operating activities	15	10,907	(17,800)
<b><i>Cash flows from investing activities:</i></b>			
Interest and investment income		19,059	15,586
Sale of assets and equipment		500	0
Purchase of assets and equipment		(11,266)	(32,157)
Net cash absorbed by investing activities		8,292	(16,571)
<b><i>Cash flows from financing activities</i></b>			
		-	-
Change in cash in the period		19,200	(34,371)
Cash brought forward		426,924	461,295
Cash carried forward		446,123	426,924

The notes on pages 24 to 34 form part of these accounts

The report of the independent examiner is on page 19

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2023

### 1 Accounting Policies

#### 1.01 Accounting convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 01 January 2015) - (Charities SORP (FRS (102)) and the Charities Act 2011

Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 1.02 Covid-19 and the ability to continue as a going concern

The Trustees have considered the ability of the Charity to continue, taking into account the gradual recovery of activities post the Covid-19, and are confident that it has adequate resources in place to continue as a going concern for the foreseeable future. The financial statements are therefore prepared on a going concern basis.

#### 1.03 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.04 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA.

#### 1.05 Grants, donations and legacies

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Legacies are included in the SoFA when receipt is probable, that is, when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

#### 1.06 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### 1.07 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2023

#### 1.08 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### 1.09 Volunteer help

The value of any volunteer help is not included in the accounts but is described in the trustees' annual report.

#### 1.10 Donated service and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

#### 1.11 Investment income, gains and losses

Investment income is recognised when it is receivable.

This includes and realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### 1.12 Allocation of costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

#### 1.13 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### 1.14 Fund accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent endowment nor expendable endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the wishes of donors and un-designated funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in Note 9.

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2023

#### 1.15 Investment assets

Investments are included in the balance sheet at their market value as at the balance sheet date. All movements in value arising from investment changes or revaluation are shown in the statement of financial activities. Dividends are accounted for on an accruals basis.

#### 1.16 Tangible fixed assets and depreciation

The Council has taken advantage of the provisions in FRS 102 35.101 and has adopted the previous revaluation deemed as cost. The use of Tawd Vale Adventure Centre is restricted to Scouting Activities by covenant. All other tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost, or valuation, of tangible fixed assets, with the exception of freehold land, buildings and site improvements at Tawd Vale, to their estimated residual value over their estimated useful lives.

The principal annual rates used for this purpose are as follows:-

Plant and office equipment is written off over 5 years.

Motor vehicles are written off on a reducing balance basis at a rate of 25% per annum.

The Electricity upgrade in 2014/5 and the site improvement/ development in 2015 and onwards are to be written off over 15 years.

Profits and losses on the disposal of tangible fixed assets are recognised in the Statement of Financial Activities in the year of disposal.

The Trustees consider the freehold property, being the land and buildings at the Tawd Vale Adventure Centre and site improvements, to have a residual value at least equal to book value.

#### 1.17 Investment properties

Investment Property is included at fair value. Gains are recognised in the statement of financial activities. Deferred tax is not provided on these gains as any gain realised would be used for the purpose of the charity and its charitable activities.

#### 1.18 Stocks

Stocks are stated at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.

#### 1.19 Provisions

These are recognised when there is a commitment made to the incurring of expenditure.

#### 1.20 Taxation

The Council is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

#### 1.21 Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7, FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

2 Grants and Donation Income

	Year ending 28 February 2023				Year ending 28 February 2022			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Covid-19 Lockdown Grants	0	0	0	0	19,143	0	0	19,143
Covid-19 Job Retention Scheme Grants	0	0	0	0	1,347	0	0	1,347
	0	0	0	0	20,490	0	0	20,490
General Donations and Legacies	8,768	0	0	8,768	11,644	7,552	0	19,196

3 Analysis of income from charitable activities and shop

	Year ending 28 February 2023				Year ending 28 February 2022			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	573	0	0	573	1,415	0	0	1,415
Tawd Vale	68,755	0	0	68,755	4,827	0	0	4,827
Events	0	158,657	0	158,657	0	18,188	0	18,188
Activity support	5,176	0	0	5,176	1,614	0	0	1,614
<b>Total Charitable Activity</b>	<b>74,504</b>	<b>158,657</b>	<b>0</b>	<b>233,161</b>	<b>7,856</b>	<b>18,188</b>	<b>0</b>	<b>26,044</b>
<b>Shop</b>								
Income	17,105	0	0	17,105	32	0	0	32
<b>Total Charitable Activity and Shop Income</b>	<b>91,609</b>	<b>158,657</b>	<b>0</b>	<b>250,266</b>	<b>7,888</b>	<b>18,188</b>	<b>0</b>	<b>26,076</b>

4 Analysis of expenditure on charitable activities and shop

	Year ending 28 February 2023				Year ending 28 February 2022			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	75,399	45,263	577	121,239	60,571	0	21,229	81,800
Tawd Vale	49,916	5,494	1,114	56,524	161	32,158	0	32,319
Events	0	132,312	0	132,312	0	27,840	0	27,840
Activity support	7,979	0	0	7,979	3,959	0	0	3,959
	133,294	183,069	1,691	318,054	64,691	59,998	21,229	145,918
<b>Governance Costs</b>								
Salaries and office costs	131	0	0	131	835	0	0	835
Independent Examiner	400	0	0	400	400	0	0	400
	531	0	0	531	1,235	0	0	1,235
<b>Total Charitable Activity</b>	<b>133,825</b>	<b>183,069</b>	<b>1,691</b>	<b>318,585</b>	<b>65,926</b>	<b>59,998</b>	<b>21,229</b>	<b>147,153</b>
<b>Shop</b>								
Purchases	11,324	0	0	11,324	0	0	0	0
<b>Total Resources Expended</b>	<b>145,149</b>	<b>183,069</b>	<b>1,691</b>	<b>329,909</b>	<b>65,926</b>	<b>59,998</b>	<b>21,229</b>	<b>147,153</b>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2023

### 5 Staff Costs and Support and Governance Costs

#### a) Staff costs

	year ending 28 February	year ending 28 February
	£	£
Staff Costs:		
Wages and salaries	21,340	26,111
Pension Costs (Defined Contribution)	0	128
Social security costs	475	1,056
	<u>21,815</u>	<u>27,295</u>

No employee earned more than £60,000 per annum

The average number of employees, analysed by function, was:

	year ending 28 February	year ending 28 February
Management and administration	2	2

#### b) Support and governance costs

Support costs, consisting of the office costs of the Council, including staff salaries, are split between charitable activities and governance on the estimated proportion of time spent on each activity as shown below:

	Basis of Apportionment	Year ending 28 February 2023			Year ending 28 February 2022		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	120,662	131	120,793	60,571	835	61,406
Independent Examiner	Actual	0	400	400	0	400	400
		<u>120,662</u>	<u>531</u>	<u>121,193</u>	<u>60,571</u>	<u>1,235</u>	<u>61,806</u>

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2023

#### 6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
<b>Cost or deemed cost</b>						
At 01 March 2022	200,000	510,118	28,073	5,695	13,216	757,102
Additions in year	0	11,267	0	0	0	11,267
Disposals in year	0	0	(500)	0	0	(500)
At 28 February 2023	<u>200,000</u>	<u>521,385</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>768,369</u>
<b>Depreciation</b>						
At 01 March 2022	0	194,213	28,073	5,695	13,216	241,197
Charge in year	0	16,963	0	0	0	16,963
Disposals in year	0	0	(500)	0	0	(500)
At 28 February 2023	<u>0</u>	<u>211,176</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>258,160</u>
<b>Net book values</b>						
At 28 February 2023	<u>200,000</u>	<u>310,209</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>510,209</u>
At 01 March 2022	<u>200,000</u>	<u>315,906</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>515,906</u>

#### 7 Investment Properties

	£
<b>Fair Value</b>	
At 01 March 2022	300,000
Revaluation	<u>0</u>
At 28 February 2023	<u>300,000</u>

The Council consider that the fair value of freehold bungalow continues to be £300,000

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2023

### 8 Investments

	year ending 28 February 2023 £	year ending 28 February 2022 £
Market Value at 01 March 2022	82,531	77,329
Additions in year	0	0
Net unrealised investment gains/(losses)	1,740	5,202
Market Value at 28 February 2023	<u>84,271</u>	<u>82,531</u>

Historical Cost at 28 February 2023	<u>55,000</u>	<u>55,000</u>
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Market value being the agreed value of investments held

### 9 Stock

	year ending 28 February 2023 £	year ending 28 February 2022 £
Stock held for resale	<u>1,828</u>	<u>1,487</u>

### 10 Liabilities falling due within one year

	year ending 28 February 2023 £	year ending 28 February 2022 £
Accruals and Other Creditors	1,384	1,032
Deferred Income	3,534	2,360
Total Creditors	<u>4,918</u>	<u>3,392</u>
Other Debtors and Prepayments	0	0
Total Liabilities falling due within one year	<u>(4,918)</u>	<u>(3,392)</u>

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

11 Analysis of net assets between funds

	Year ending 28 February 2023				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<b><u>Restricted funds:</u></b>					
Tawd Vale Fixed Assets	310,978	300,000	0	0	610,978
Tawd Vale Woodland Management	0	0	0	4,308	4,308
Growth in Deprived Areas	0	0	0	0	0
	<b>310,978</b>	<b>300,000</b>	<b>0</b>	<b>4,308</b>	<b>615,286</b>
Revaluation reserve	199,231	0	0	0	199,231
	<b>510,209</b>	<b>300,000</b>	<b>0</b>	<b>4,308</b>	<b>814,517</b>
<b><u>Designated Funds:</u></b>					
County Events	0	0	0	75,469	75,469
Tawd Vale Site Development Capital Investment	0	0	0	32,384	32,384
Tawd Vale General Site Maintenance and Repairs	0	0	0	7,552	7,552
Tawd Vale Activity Equipment and Training	0	0	0	1,215	1,215
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	10,000	10,000
Digital Accounting Project	0	0	0	3,520	3,520
Digital Development Project	0	0	0	8,118	8,118
Growth	0	0	0	56,217	56,217
County Reserve	0	0	0	60,000	60,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>254,475</b>	<b>254,475</b>
<b><u>Unrestricted funds</u></b>	<b>0</b>	<b>0</b>	<b>84,271</b>	<b>184,250</b>	<b>268,521</b>
	<b>510,209</b>	<b>300,000</b>	<b>84,271</b>	<b>443,033</b>	<b>1,337,513</b>

	Year ending 28 February 2022				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<b><u>Restricted funds:</u></b>					
Tawd Vale Fixed Assets	316,675	300,000	0	0	616,675
Tawd Vale Woodland Management	0	0	0	5,422	5,422
Growth in Deprived Areas	0	0	0	577	577
	<b>316,675</b>	<b>300,000</b>	<b>0</b>	<b>5,999</b>	<b>622,674</b>
Revaluation reserve	199,231	0	0	0	199,231
	<b>515,906</b>	<b>300,000</b>	<b>0</b>	<b>5,999</b>	<b>821,905</b>
<b><u>Designated Funds:</u></b>					
County Events	0	0	0	49,124	49,124
Tawd Vale Site Development Capital Investment	0	0	0	35,588	35,588
Tawd Vale Legacies and Donations	0	0	0	7,552	7,552
Tawd Vale Activity Equipment and Training	0	0	0	3,505	3,505
Growth	0	0	0	40,000	40,000
County Reserve	0	0	0	60,000	60,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>195,769</b>	<b>195,769</b>
<b><u>Unrestricted funds</u></b>	<b>0</b>	<b>0</b>	<b>82,531</b>	<b>223,251</b>	<b>305,782</b>
	<b>515,906</b>	<b>300,000</b>	<b>82,531</b>	<b>425,019</b>	<b>1,323,456</b>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2023

### 11 Analysis of net assets between funds (continued)

The unrestricted funds may be applied for the purposes of the charity at the discretion of the trustees.

The designated funds have been established by the trustees for the purpose of providing defined activities/ projects for the charity. The trustees have the discretion to amend the designation of any part of these funds as circumstances dictate.

The restricted funds reflect either the fixed asset value of the County campsite or the balance of grants/ donations which have been received and which may only be applied for the purpose that they were made.

#### Purpose of designated funds:

County Events	Fund to support County organised events such as Wingdings, Explorer Belt Challenge, World Jamboree
Tawd Vale Site Development Capital Investment	Fund to support development and maintenance of County Adventure Centre
Tawd Vale General Site Maintenance and Repairs	Unrestricted Legacies and Donations allocated to a fund to support development and maintenance of County
Tawd Vale Activity Equipment and Training	Fund for the purchase of Activity Equipment and Instructor Training
Tawd Vale Strategic Fundraising - Feasibility Study	Fund to cover a study of the County Adventure Centre to establish development plans are feasible.
Digital Accounting Project	Fund to support the transformation of the County Accounting processes to a digital platforms
Digital Development Project	Fund to support general digital development within the County
Growth	Fund to cover ongoing Growth initiatives including support of Growth Development Officer
County Reserve	The County's emergency reserve fund

#### Purpose of restricted funds:

Tawd Vale Fixed Assets	Fixed Asset value of County Adventure Centre and the Investment Property
Tawd Vale Woodland Management	Fund established from a donation to manage the Woodland at the County Adventure Centre

### 12 The resources expended by the charity include:

	year ending 28 February 2023 £	year ending 28 February 2022 £
Independent examiner's fee	400	400
Depreciation	16,963	16,209

### 13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2022 none).

Expenses incurred personally by Trustees in the furtherance of their duties were reimbursed by the Charity

Analysis of Expenses Reimbursed:

	year ending 28 February 2023 £	year ending 28 February 2022 £
Travel	291	292
Events and Meetings	6,531	428
Equipment and Repairs	1,592	2,952
IT Support	846	0
Award to County Commissioner	600	0
Training	758	0

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 10 (2022: 6)

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2023

14 Fund Movements

	Funds at 01 March 2022	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2023
	£	£	£	£	£	£	£
<b>Restricted funds:</b>							
Tawd Vale Fixed Assets	616,675	0	0	0	10,767	(16,464)	610,978
Tawd Vale Woodland Management	5,422	0	(1,114)	0	0	0	4,308
Growth in Deprived Areas	577	0	(577)	0	0	0	0
	<u>622,674</u>	<u>0</u>	<u>(1,691)</u>	<u>0</u>	<u>10,767</u>	<u>(16,464)</u>	<u>615,286</u>
Revaluation reserve	199,231	0	0	0	0	0	199,231
<b>Total Restricted Funds</b>	<b>821,905</b>	<b>0</b>	<b>(1,691)</b>	<b>0</b>	<b>10,767</b>	<b>(16,464)</b>	<b>814,517</b>
<b>Designated Funds:</b>							
County Events	49,124	158,657	(132,312)	0	0	0	75,469
Tawd Vale Site Development Capital Investment	35,587	0	(3,203)	0	0	0	32,384
Tawd Vale Leagues and Donations	7,552	0	0	0	0	0	7,552
Tawd Vale Activity Equipment and Training	3,506	0	(2,291)	0	0	0	1,215
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	0	10,000	0	10,000
Digital Accounting Project	0	0	(6,480)	0	10,000	0	3,520
Digital Development Project	0	0	0	0	8,118	0	8,118
Growth	40,000	0	(38,783)	0	55,000	0	56,217
County Reserve	60,000	0	0	0	0	0	60,000
<b>Total Designated Funds</b>	<b>195,769</b>	<b>158,657</b>	<b>(183,069)</b>	<b>0</b>	<b>83,118</b>	<b>0</b>	<b>254,475</b>
<b>Unrestricted funds</b>	<b>305,782</b>	<b>183,569</b>	<b>(145,149)</b>	<b>1,740</b>	<b>16,464</b>	<b>(93,885)</b>	<b>268,521</b>
<b>Total Unrestricted Funds</b>	<b>305,782</b>	<b>183,569</b>	<b>(145,149)</b>	<b>1,740</b>	<b>16,464</b>	<b>(93,885)</b>	<b>268,521</b>
<b>TOTAL FUNDS</b>	<b>1,323,456</b>	<b>342,226</b>	<b>(329,909)</b>	<b>1,740</b>	<b>110,349</b>	<b>(110,349)</b>	<b>1,337,513</b>

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£10,767 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Fund
Depreciation Costs:	£16,464 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Tawd Vale Development:	£10,000 into Tawd Vale Strategic Fundraising - Feasibility Study (Designated Fund) out of Unrestricted Fund
Growth	£55,000 into Growth (Designated Fund) out of Unrestricted Fund
Digital Accounting Project	£10,000 into Digital Accounting Project (Designated Fund) out of Unrestricted Fund
Digital Development Project	£8,118 into Digital Development Project (Designated Fund) out of Unrestricted Fund

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2023

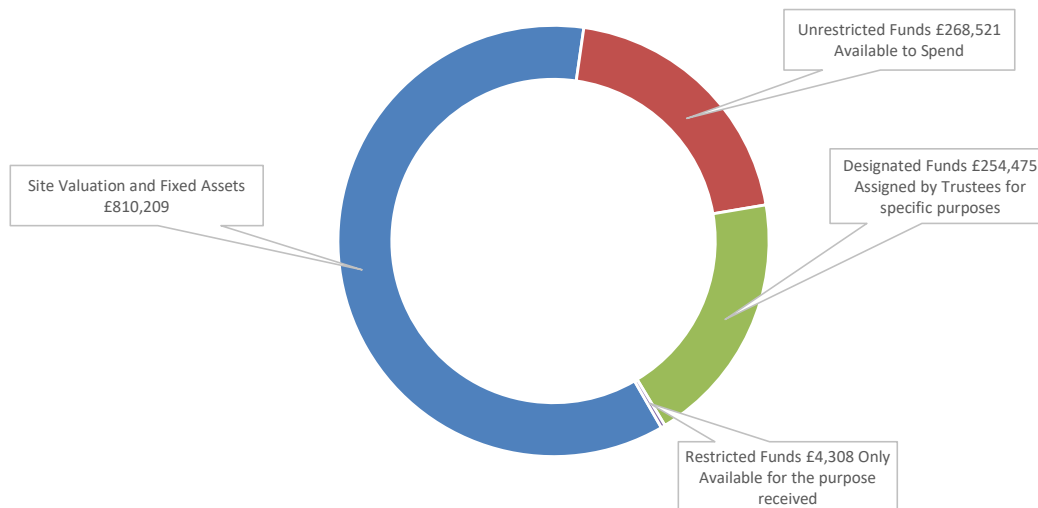
### 15 Reconciliation of net movements in funds to net cash flow from operating activities

	year ending 28 February 2023 £	year ending 28 February 2022 £
Net movement in funds	14,057	(10,313)
Increase in Fair Value of Investment Property	0	0
Profit on Disposals	(500)	0
Interest and investment income	(19,059)	(15,586)
Unrealised gains/(loss) on investments	(1,740)	(5,202)
Depreciation charge	16,963	16,209
(Increase)/decrease in stock	(341)	(32)
Increase in creditors	1,527	(2,875)
Net cash used in operating activities	<u>10,907</u>	<u>(17,799)</u>

### 16 Related party transactions

There have been no related party transactions in the period that require disclosure in the accounts.

### Illustration: Breakdown of net assets



# Why volunteering at Scouts is

# #GOODFORYOU

## 1. It's good for your skills and your future

# 84%

of UK adults believe Scouts helps you develop skills useful in later life (YouGov 2020)

# 71%

of young people in the UK aged 14–18 believe Scouts helps you develop skills useful in later life (YouGov 2020)



Scouts score **18%** higher on courage, **15%** higher on independence and are **18%** more likely to be better problem solvers (Scout Experience Survey 2020)

## 2. It's good for your health and happiness



The most common benefits volunteers report are enjoyment (**93%**), a sense of personal achievement (**90%**) and feeling that they make a difference (**90%**). (Time Well Spent Survey NCVO 2019)



Over three-quarters of volunteers (**77%**) agree it improves their mental health and wellbeing. (Time Well Spent Survey NCVO 2019)



People who've volunteered in the past year were more satisfied with their lives and rated their overall health as better. (Journal of Happiness Studies 2020)



Scouts spend on average **1.1** more days a week being physically active (Scouts Experience Survey 2020)

## 3. It's good for your family, friends and community



Researchers found that participants ages 16-24 and 55-74 were especially likely to benefit from volunteering, perhaps because of the opportunity to build social connections. (Journal of Happiness 2020)



Over two-thirds (**68%**) of volunteers agree it helps them feel less isolated – this is even higher among younger volunteers (**77%**) for those aged 18–24 and **76%** for those aged 25–34). (Time Well Spent Survey NCVO 2019)







## **Merseyside Scouts**

3rd Floor, Stanley Buildings, 43 Hanover Street, Liverpool. L1 3DN

Telephone: 0151 707 2671 Email: [office@merseysidescouts.com](mailto:office@merseysidescouts.com) Web: [www.merseysidescouts.com](http://www.merseysidescouts.com)



## **Tawd Vale Adventure Centre**

Lowry Hill Lane, Lathom. L40 5UL

Telephone: 01695 302 010 Email: [info@tawdvale.org.uk](mailto:info@tawdvale.org.uk) Web: [www.tawdvale.org.uk](http://www.tawdvale.org.uk)

**MERSEYSIDE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 503957

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# Accounts

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**Scouts**

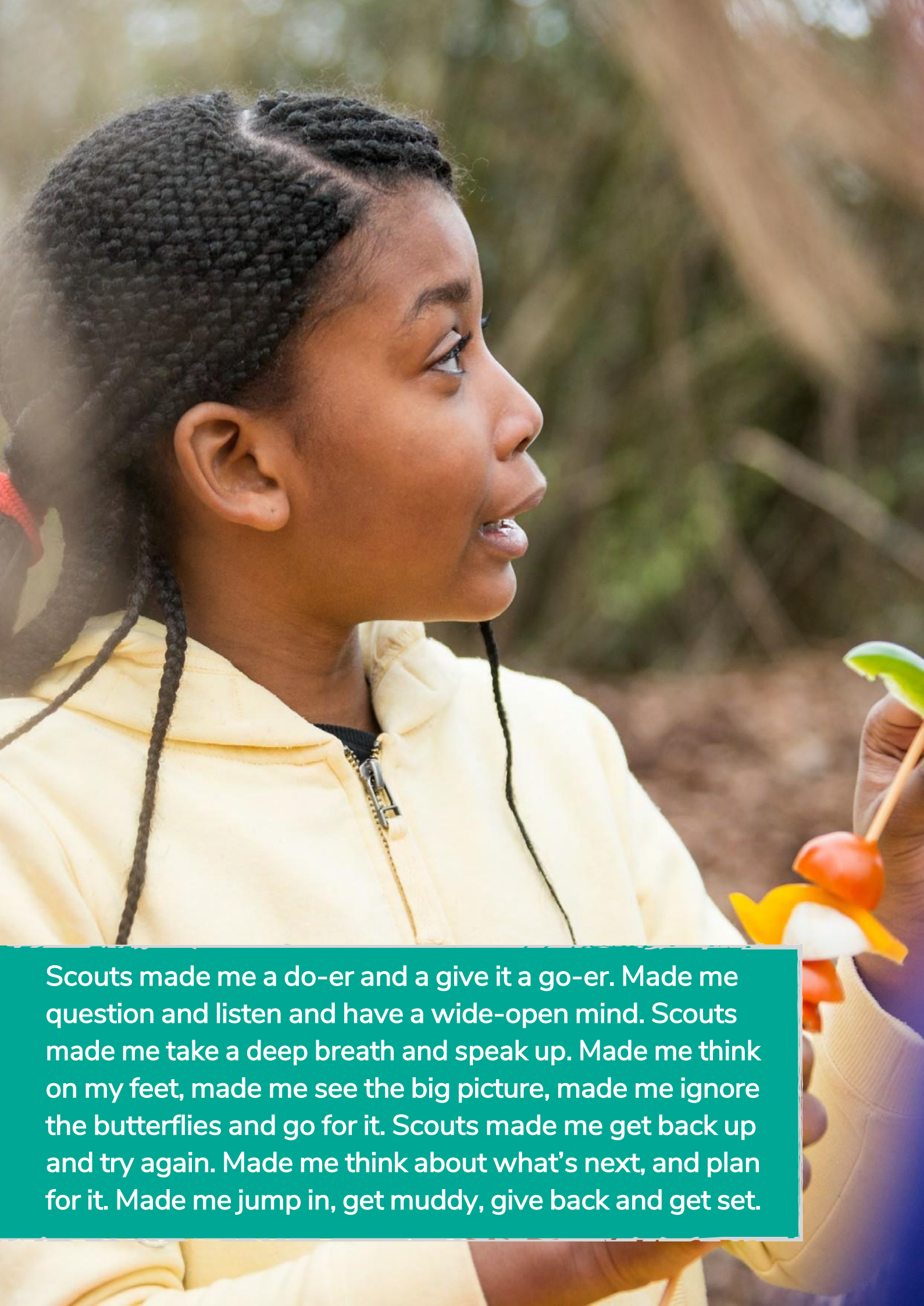
Merseyside



# Merseyside Scouts

**Annual Report and Accounts**  
for period 1 March 2021 to 28 February 2022

Registered Charity Number 503957



Scouts made me a do-er and a give it a go-er. Made me question and listen and have a wide-open mind. Scouts made me take a deep breath and speak up. Made me think on my feet, made me see the big picture, made me ignore the butterflies and go for it. Scouts made me get back up and try again. Made me think about what's next, and plan for it. Made me jump in, get muddy, give back and get set.

## Forward by the Chair of Trustees

David Steer Esq. KC DL:

Over the last twelve months we have seen our membership begin to return to pre-pandemic levels, with one of our most significant years of growth in membership. This is in-keeping with the national trend indicating a huge increase in the number of youngsters wishing to become a part of Scouting. We know that within Merseyside Scouts this is only because of the hard work and commitment of all volunteers across each of our Groups. Thank you for your dedication and for ensuring that we continue to support many thousands of young people to develop Skills for Life.



By way of support for your endeavours we have been investing in:

- Tawd Vale Adventure Centre: ensuring that we resume normal operations, we do so safely and with the best possible experience for young people. Having completed some significant investments in infrastructure last year, we are now developing the next step plans within our 'Three A' strategy focusing upon Access, Activities and Accommodation. We are currently operating the Centre with a team made up entirely of volunteers supported by our County Office. Thank you to everyone for your hard work at our Centre for Outdoor Adventure and Education.
- Growth: we have seen the continued opening of Squirrel Dreys across all our Districts and the return of our funded Growth project through which we provide hands-on support to Scout Groups and Districts to open new Sections, recruit young people and volunteers.
- Administrative Support: we have re-located our County Office to the same building as Community Foundation for Lancashire and Merseyside. This has provided access to a larger, more accessible and more flexible space to accommodate the administrative support and functions of the County.
- Governance: reviewing the makeup and structure of the County Executive Committee, our Board of Trustees, to ensure we remain fit-for-purpose with developments to be considered and implemented during 2023.

The last twelve months has also seen a change in our leadership with Chris Valentine-Burrows succeeding Peter Oliver as our new County Commissioner. Chris was previously District Commissioner for St Helens District. We warmly congratulate Chris on his appointment and thank him for his willingness to take on this demanding role. Peter is to be congratulated on his massive contribution during his time as County Commissioner and we are pleased to have acknowledged this by appointing him as a Vice President of Merseyside Scouts. He will also continue as a Trustee and member of the County Executive Committee and a Trustee and Chair of Strategy and Delivery at The Scouts, UK.

Over the last year the contributions of many volunteers in Merseyside have been recognised by the Chief Scout through Chief Scout's Commendations. Awards for Merit, Bars to the Awards for Merit, Silver Acorns, Bars to the Silver Acorn and the Silver Wolf.

In addition to these richly deserved awards, Her Majesty the Queen also recognised John Cadman with the awarding of the British Empire Medal (BEM) for Service to Young People in Merseyside. John is a Deputy County Commissioner having initially started as a Scout Leader in 1971. He then took on further responsibility with roles in Sefton East (Altside) and then the whole of Merseyside. John helped promote the Explorer Belt Award and other overseas adventures for 2,213 people, allowing them to experience other cultures and make choices with responsibility. Warmest congratulations to John Cadman BEM.

May I take this opportunity to thank you all for the time you selflessly offer to Scouts and for your ongoing support in making our communities the best they can be.

A handwritten signature in black ink, appearing to read 'David', written in a cursive style.

David Steer Esq KC DL

**MERSEYSIDE COUNTY SCOUT COUNCIL**  
**TRUSTEES' REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2022**

**Name of Charity:** Merseyside County Scout Council

**Charity Registration Number:** 503957

**Address:** Merseyside Scouts  
3<sup>rd</sup> Floor  
Stanley Buildings  
43 Hanover Street  
Liverpool  
L1 3DN

**President:** Mr. Mark Blundell, Lord-Lieutenant of Merseyside.

**Vice Presidents:** Eric Morton  
Alan Seeley  
Peter Oliver (w.e.f. 16 May 2022)

**County Commissioner:** Peter Oliver (until 15 May 2022)  
Christopher Valentine-Burrows (w.e.f. 16 May 2022)

**Trustees at 28 February 2022:**

<b>Ex Officio:</b>	Peter Oliver	County Commissioner
	David Steer Esq. KC DL	County Chair
	Sam Robinson	County Treasurer
	James Barber	County Secretary
	Alex Clark	County Youth Commissioner
	Kieran Murphy	County Youth Commissioner

<b>Elected &amp; Nominated:</b>	Mark Bennett	John Cadman BEM
	John Drysdale	Alan Seeley
	Michael Hussey	Nigel MacLeod
	Daragh O'Malley	Jane Owen
	Nikki Parr	Calum Towers*

\* *Elected Youth Representative*

**Independent Examiner:** Andrew Moss, FCA

**Solicitors:** Formby Law Ltd., Formby

**Bankers:** CAF Bank Plc  
Barclays Bank Plc  
HSBC UK Plc

## **Governing Instrument:**

The Charity's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

## **Trustee Membership of sub-Committees at 28 February 2022:**

### **Tawd Vale Steering Group:**

Mark Bennett  
John Cadman BEM  
Sam Robinson (ex-officio)  
David Steer (ex-officio)  
Peter Oliver (ex-officio)

### **Finance:**

John Drysdale (Chair)  
Mark Bennett  
John Cadman BEM  
Michael Hussey  
Daragh O'Malley  
Sam Robinson (ex-officio)  
David Steer (ex-officio)  
Peter Oliver (ex-officio)

### **Appointments and Awards:**

Alan Seeley (Chair)  
Calum Towers  
Daragh O'Malley  
Jane Owen  
David Steer (ex-officio)  
Peter Oliver (ex-officio)

### **Risk and Audit:**

Mark Bennett (Chair)  
John Drysdale  
Sam Robinson (ex-officio)  
David Steer (ex-officio)  
Peter Oliver (ex-officio)

### **Growth Project Working Group:**

Michael Hussey (Chair)  
David Steer (ex-officio)  
Peter Oliver (ex-officio)

*Other Trustees attend sub- committees as appropriate*

## **Background and Objectives:**

The Charity is well established and, following major initiatives, continues to grow in numbers and provides a challenging programme of everyday adventure, leading to the development of skills for life and good citizenship amongst its youth membership, aged between 6 and 25 years. Through the support of dedicated and well-trained adult leadership, members achieve self-confidence, an understanding of international matters, a sense of community and respect for others as well as themselves.

The Trustees have the powers to raise funds through subscription and other methods to support the work of the Council. The Trustees are fully aware of their responsibilities for the stewardship of the County assets, particularly the principal asset, Tawd Vale Adventure Centre. This is achieved through frequent meetings and the monitoring of regular financial reports.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

## **Management and Governance Arrangements:**

The Executive Committee consists of ex officio members, elected members, members nominated by the County Commissioner, including young members aged between 18 and 25 years. The Executive meets at least five times per annum. Sufficient time is given to ensure business is properly managed. Trustees serve an average of 3 – 5 years although some serve for less.

The Executive uses its powers to create sub-committees and these are supported by Trustees and co-opted members. Currently these comprise Tawd Vale Steering Group, Finance, Appointments and Awards, Risk and Audit and Growth Project Working Group and these sub-committees meet as appropriate, reporting to the Executive Committee.

Trustees set an annual budget seeking best value in achieving the Council's objectives. Risks, challenges and opportunities are reviewed, mainly through the sub-committee structure.

## **Financial Review:**

Scouting on Merseyside continued to face challenges during the year due to the continued effects of the Coronavirus pandemic and experienced a difficult economic situation, just like similar organisations. We were faced with the suspension of Scouting activities at Tawd Vale Adventure Centre and resultant loss of some valuable revenue opportunities and reduced investment returns.

Work continues to maximise the use of all County assets, particularly Tawd Vale Adventure Centre.

Through the careful stewardship of the operation of all aspects of the County's finances throughout 2021/22, the Trustees can report that during the period the total assets decreased by £10,313. £31,158 of Capital Expenditure at the Adventure Centre was added to the assets and will be depreciated over a 15 year period.

The total assets now stand at £1,323,465 (£898,437 fixed assets and investments; £425,019 net current assets). £195,769 of the current assets are designated for specific purposes by the Trustees.

At 28 February 2022 the County had some 2,312 adult volunteers who donate an invaluable amount of time and effort into the provision of Scouting on Merseyside. The amount of time each person donates is not measured but a conservative estimate is that it is at least 136 hours per year. Assuming that an average youth workers salary is £14.55 per hour then our volunteers contribute over £4.5M to the local economy.

### **Aims and Policies of the Trustees:**

The Trustees share the overall aims of the Scout Association and Merseyside County Scout Council has the role, within the structure of the Scout Association, to provide leadership, advice and support to Scout Districts and Groups within the Merseyside geographic area and to encourage the achievement of the aims of the Scout Association through the use of the Scout Method. The Charity provides the following services:-

- administrative and advisory support to all Districts and, indirectly, Scout Groups within Merseyside.
- administration, maintenance and development of Tawd Vale Adventure Centre to provide safe facilities for camping and outdoor adventure.
- organisation of events and activities to broaden the challenges available to young people and enhance the Scout programme and make it exciting.
- leadership training and support services together with wider support for corporate matters.
- representation of Merseyside Scouting on appropriate bodies in the wider community.
- support for specific development projects in challenging areas.

### **Organisation and Decision Making:**

The Executive Committee exists to support the work of the County Commissioner and their team and to provide governance of the charity. Overall governance, financial and legal responsibility rests with the Executive Committee as Trustees of Merseyside County Scout Council. The Trustees are under the Chairmanship of David Steer Esq KC DL and they are supported and advised by sub-committees as required.

### **Risk and Internal Control:**

The Executive Committee has identified the major risks to which they believe the Scout County is exposed and systems are in hand to mitigate against them:-

- Damage to buildings, property and equipment. The county has buildings and contents insurance in place to mitigate against permanent loss;
- Injury to leaders, helpers, supporters and members. The County, through membership fees, contribute to the Scout Association's national accident insurance policy, backed up by additional insurances to increase benefits, if appropriate;
- Risk Assessments are undertaken before all activities and a set of Operating Procedures are in place which are subject to regular monitoring and review;
- The County holds reserves to ensure the continuance of activities should there be a major income shortfall. Subscription income is reviewed annually.
- Ongoing support is given to the recruitment and retention of both leaders and youth members. Any reductions in membership to an unacceptable level would result in contraction, consolidation or closures;

**Reserves:**

The Executive's policy is to hold sufficient monies to continue the charitable activities of the County. The Committee considers that it should hold a sum equivalent to 12 months costs (adjusted to remove the effects of Covid-19), circa £180,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £305,782 at the period end. but plans are in place to conduct a survey of requirements to make Tawd Vale Adventure Centre the "go to" adventure experience in the region. The funding of this survey and any subsequent works will require a significant capital investment.

As reported previously the Trustees have identified that Tawd Vale Adventure Centre requires a significant investment to develop the provision of a first-class experience for all users. It is anticipated that a full study of the requirements of the Centre. The County Executive are aware that fundraising will be necessary to implement the recommendations coming out of the study as significant capital investments will be required to develop Tawd Vale into the focus of Adventure on Merseyside.

**Investments:**

The Executive regularly monitors the level of balances held and the interest rates available to ensure best value is achieved from financial holdings. This remains very challenging at the present time given the depressed level of UK interest rates.

The Executive also ensures that as much of the Charity's investments as possible are held in vehicles with FSCS (Financial Services Compensation Scheme) protection in order to protect the charity assets.

**Serious Incidents:**

- There have been no serious incidents recorded during the period.
- All adult volunteers are required to attend First Aid, Safety and Safeguarding training to protect vulnerable beneficiaries, as appropriate to their role.
- All adults working with or in contact with children are regularly vetted through the DBS procedures.

The County adheres to these policies and follows a protocol to resolve any reported incidents. This is essential for maintaining public trust in Scouting and safeguarding our reputation.

### Statement of Trustees Responsibilities:

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities Act 2011.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with United Kingdom Accounting Standards, the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees.
- Appropriate delegation of authority and segregation of duties.
- Identification and management of risks.

This report was approved by the Trustees at the Executive Committee meeting held on 01 September 2022 and it was agreed that the County Chairman would sign it on behalf of the Trustees.

Signed on behalf of the Trustees of Merseyside County Scout Council



David Steer Esq, KC DL  
County Chair

01 September 2022

**We're preparing young people with skills for life.**

Merseyside Scouts supports young people aged 6 to 25 across 143 Scout Groups and their communities, across 10 Districts, located in the North West of England. Our provision spans the Local Authorities of Knowsley, Liverpool, Sefton, St. Helens, and Wirral. Our programme delivery is supported by Tawd Vale Adventure Centre; the centre of adventure for our young people, based in West Lancashire.

Each week our volunteers help young people to enjoy fun, friendship, and adventure. Scouts helps young people to develop a sense of optimism and strong values as well as the leadership and teamwork skills that are more valuable today than ever before. Our young people develop essential skills for life that will stay with them for the rest of their lives.

We are focused on supporting amazing volunteers to deliver inspiring programmes and prepare more young people with skills for life. We are contributing to a better society by supporting young people to develop the best skills and the best possible futures.

**Our Mission**

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

**Our Vision**

We're preparing more young people with skills for life, supported by amazing leaders delivering an inspiring programme, across a well-managed provision. Across Merseyside, we will...

- be growing, more inclusive, shaped by young people and making a bigger impact in our communities;
- focus on what matters; and the actions that will increase the impact of Scouting;
- maximise our impact; doing less, doing it well, supporting and embedding;
- make volunteering as easy as possible; keeping it practical and simple;
- work together; sharing and collaborating in keeping with our culture.

**Our Strategic Objectives**

Growth	Inclusivity	Youth Shaped	Community impact
We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.	Everyone, regardless of their background, should be able to participate in Scouts.	Every young person should be shaping their experience and developing their leadership potential.	Through community impact projects, Scouts makes a difference not just to the individual but to whole communities.



## Our Pillars of Work

To meet our objectives, we remain focus on these three pillars of work:

Programme	People	Perception
<p>A fun, enjoyable, high-quality programme consistently delivered and supported by simple (digital) tools</p> <ul style="list-style-type: none"> <li>Supporting adults to make full use of the programme to deliver skills for life through adventure</li> <li>Increasing the number of young people achieving top awards</li> <li>Supporting use of the programme to increase our impact in communities</li> <li>Enabling section supporters to help improve programmes and develop confidence in adult volunteers</li> <li>Increasing number of young people shaping their programmes</li> </ul>	<p>More, well trained, better supported, and motivated adult volunteers, and more young people from diverse backgrounds.</p> <ul style="list-style-type: none"> <li>Ensuring we have enough of the right adult volunteers across our Scout Groups, who are... <ul style="list-style-type: none"> <li>well inducted</li> <li>well trained</li> <li>well supported</li> <li>recognised and rewarded</li> </ul> </li> <li>Developing and embracing our #TeamMerseyside culture</li> <li>Enhancing levels of enjoyment and fulfilment</li> <li>Developing a culture of succession planning, where needed</li> </ul>	<p>Scouting is understood, more visible, trusted, respected, and widely seen as playing a key role in society today.</p> <ul style="list-style-type: none"> <li>Ensuring relevance and understanding of Scouting to our communities – for young people and adults from all background and across all communities</li> <li>Celebrating our impact, self-worth, and perception.</li> <li>Developing our 'internal community' as a single team, delivering Scouting across Merseyside</li> </ul>

## Our Aims

At County-level; our primary focus remains supporting our young people, their Section Leaders and their Scout Groups and Units. Our support is primarily delivered via several support streams; each of which have the following aims:

Programme	Volunteer Support	Adventure	Skills for Life	Youth Commissioners
<p>Provide support to deliver excellent programmes across all of our Groups and Units.</p> <p>Deliver support for 'hard to deliver' programme areas.</p> <p>Celebrate achievement and raise awareness of top awards.</p> <p>Encourage and deliver excellent Young Leader training provision;</p>	<p>Implement revised full and effective adult training scheme and learner management team.</p> <p>Implement updated adult training scheme for induction and manager support.</p> <p>Implement effective digital communications team.</p>	<p>Place Tawd Vale as a focus for adventure on Merseyside; and achieve step-change development of the provision at the site.</p> <p>Increase the number of adults leading and delivering adventurous activities.</p> <p>Develop a team of specialist support</p>	<p>Embed the Scouting4All theme into programmes being delivered.</p> <p>Identify, develop, and implement specific projects to deliver and enable growth.</p> <p>Maximise our community impact through national and local partnerships, and initiatives.</p>	<p>Encourage and support active Youth Commissioners in all Districts.</p> <p>Provide youth shaped programme resources to help adults plan and deliver youth shaped activities.</p> <p>Develop and support young people into other roles (i.e. Trustees, Leadership).</p>

where County-support is needed.  Focus County-led events to positively supplement the programme.	Continue to enhance data insight provision to improve operations and inform decision making, including recognition.  Grow the role and effectiveness of SASU.  Develop safeguarding awareness, training and support.	to enable more adventure.  Continue to develop global opportunities across all sections.  Build Merseyside Emergency Team capability and extend remit to support enhancing our safety culture.	Develop a culture where inclusivity is second nature.  Develop and promote opportunities for young people to have their say on Scouting and influence society.	Encourage, develop, and celebrate youth participation in leadership and support at all levels.  Provide an annual opportunity to bring young people together to influence County plans.
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**Bouncing back brighter and stronger.**

More than two years from the start of the COVID-19 pandemic and there has been an incredible effort from our truly inspirational volunteers to get young people meeting and enjoying amazing programmes face-to-face again, with lots of challenges being overcome, we have certainly seen a return of the energy and enthusiasm that we had pre pandemic and I think its safe to say that scouting across Merseyside has returned with a bang.

It's been great to see young people returning to Scouting in their thousands and making new friends, learning new skills, and helping their communities recover from Covid. Here in Merseyside, we're very proud to have played our part in the huge national growth in Scouting, which has seen membership increase at the fastest rate in 80 years. Merseyside Scouts has seen a 15% increase in overall membership with 25% growth in the number of young people across the County, there are now 8747 young people and adult volunteers taking part in Scouts in Merseyside. But with 683 young people wanting to join, it's clear we need even more adult volunteers to inspire young people and help them learn skills for life. It's not always about the benefits to young people, by volunteering with the Scouts, it encourages you to try something new, make new friends, to keep your body and brain active and do something good for your community – in short, it's good for you! And not forgetting that last year we launched our brand-new section Squirrels, for four and five year olds, with 10 Dreys launched, set up and 116 young people taking part.

We also selected 4 leaders and 36 young people to represent Merseyside at the 25th World Scout Jamboree in Korea 2023, the unit are busy fundraising and raising the profile of the jamboree in their Groups and Districts and enthusing and engaging the jamboree contingent members of the future.

As we continue to bounce back and recover from the impacts of the pandemic, we believe Scouting is more important now than ever before to give young people a sense of connection and belonging, to develop skills for life. This is why we will be re-energising around reaching our north star, our 2025 strategy to prepare better futures and deliver skills for life to more young people, with exciting change coming, as we look to make volunteering with Scouts easier and even more fun, so that we can attract more volunteers and ensure our current volunteers want to stay, we will be providing:

1. A warmer welcome for all
2. More engaging learning
3. Positive volunteering every day
4. All supported by easy-to-use digital tools.

My sincere thanks to every member of the team, across every Section, Unit, Group, District and the County – the work you are doing continues to transform lives and transform communities... and hopefully you're having a bit of fun along the way. We could not deliver everything we do without the tremendous support of the members of our Leadership and Support Teams. I recognise that you are volunteers who also have local commitments, but who manage to also find the time to support all members across our County.

It is a great honour and privilege to be your new County Commissioner for Merseyside Scouts, and to work alongside such an amazing team at this exciting time – my personal thanks to each and every one of our young people and adults.

A handwritten signature in cursive script that reads "Chris". The signature is written in a light grey or blue ink and is positioned above a thin horizontal line.

Chris Valentine-Burrows  
County Commissioner



Feeling great about yourself.  
There isn't a badge for that, but there should be.

## Membership (as of 31st January 2022)

	Male	Female	Self-identify	Prefer not to say	Total
<b>YOUTH MEMBERSHIP</b>					
Squirrel Scouts	76	40	0	0	116
Beaver Scouts	1,451	345	0	2	1,798
Cub Scouts	1,697	447	0	0	2,144
Scouts	1,247	412	2	0	1,661
Explorer Scouts (including Young Leaders)	367	179	0	1	547
Network Members	80	55	1	0	136
<b>TOTAL YOUTH MEMBERSHIP</b>	<b>4,918</b>	<b>1,478</b>	<b>3</b>	<b>3</b>	<b>6,402</b>
<b>PROGRAMME DELIVERY ROLES</b>					
Section Leaders	210	218	0	0	428
Assistant Section Leaders	356	331	1	0	688
Section Assistants	68	83	0	0	151
<b>TOTAL ADULT PROGRAMME DELIVERY ROLES</b>	<b>634</b>	<b>632</b>	<b>1</b>	<b>0</b>	<b>1,267</b>
Young Leaders*	181	100	0	0	281
<b>TOTAL PROGRAMME DELIVERY ROLES</b>	<b>815</b>	<b>732</b>	<b>1</b>	<b>0</b>	<b>1,548</b>
<b>LINE MANAGER ROLES</b>					
Group Scout Leaders	76	38	0	0	114
District Explorer Scout Commissioners	3	2	0	0	5
District Scout Network Commissioners	4	0	0	0	4
District Commissioners	9	1	0	0	10
County+ Scout Network Commissioners	0	0	0	0	0
County+ Commissioners	0	0	0	1	1
<b>TOTAL LINE MANAGER ROLES</b>	<b>92</b>	<b>41</b>	<b>0</b>	<b>1</b>	<b>134</b>
<b>GOVERNANCE ROLES</b>					
Group Chair	59	18	0	0	77
Group Secretary	16	51	0	0	67
Group Treasurer	47	57	0	0	104
Group Executive Members	105	72	0	0	177
<b>TOTAL GROUP GOVERNANCE ROLES</b>	<b>227</b>	<b>198</b>	<b>0</b>	<b>0</b>	<b>425</b>
District Chair	8	2	0	0	10
District Secretary	1	8	0	0	9
District Treasurer	6	5	0	0	11
District Executive Members	19	10	0	0	29
<b>TOTAL DISTRICT GOVERNANCE ROLES</b>	<b>34</b>	<b>25</b>	<b>0</b>	<b>0</b>	<b>59</b>
County+ Chair	0	0	0	1	1
County+ Secretary	1	0	0	0	1
County+ Treasurer	0	0	0	0	0
County+ Executive Members	0	1	0	3	4
<b>TOTAL COUNTY+ GOVERNANCE ROLES</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>4</b>	<b>6</b>
<b>TOTAL GOVERNANCE ROLES</b>	<b>262</b>	<b>224</b>	<b>0</b>	<b>4</b>	<b>490</b>
<b>SUPPORT ROLES</b>					
Deputy Group Scout Leaders	16	19	0	0	35
Group Administrators ~	3	3	0	0	6
Group Skills Instructors	22	2	0	0	24
Other Group Adults	39	40	0	0	79
<b>TOTAL GROUP SUPPORT ROLES</b>	<b>80</b>	<b>64</b>	<b>0</b>	<b>0</b>	<b>144</b>
Deputy District Commissioners	10	6	0	0	16
District Youth Commissioners	4	0	0	0	4
Deputy District Youth Commissioners	0	0	0	0	0
Assistant District Commissioners	12	9	0	0	21
District Leaders	9	11	0	0	20
District Scouters Incl in Leaders					0
District Administrators ~	4	4	0	0	8
District Skills Instructors	1	0	0	0	1
Other District Support roles	42	20	0	0	62
<b>TOTAL DISTRICT SUPPORT ROLES</b>	<b>82</b>	<b>50</b>	<b>0</b>	<b>0</b>	<b>132</b>
Deputy County+ Commissioners	1	0	0	3	4
County Youth Commissioners	1	0	0	1	2
Deputy County Youth Commissioners	0	0	0	0	0
Assistant County+ Commissioners	1	0	0	5	6
County Leaders	0	0	0	0	0
County Scouters incl in Leader					0
County+ Administrators ~	0	0	0	2	2
County Skills Instructors	0	0	0	3	3
Other County+ Support roles	1	5	0	5	11
<b>TOTAL COUNTY+ SUPPORT ROLES</b>	<b>4</b>	<b>5</b>	<b>0</b>	<b>19</b>	<b>28</b>
Scout Active Support	47	52	0	18	117
<b>TOTAL SUPPORT ROLES</b>	<b>213</b>	<b>171</b>	<b>0</b>	<b>37</b>	<b>421</b>
<b>TOTAL ADULT ROLES</b>	<b>1,201</b>	<b>1,068</b>	<b>1</b>	<b>42</b>	<b>2,312</b>
<b>TOTAL MEMBERSHIP</b>	<b>6,119</b>	<b>2,546</b>	<b>4</b>	<b>45</b>	<b>8,714</b>



# Independent examiner's Report to the Trustees of Merseyside County Scout Council

I report to the Trustees on my examination of the financial statements of the Council for the year ending 28 February 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and related notes set out on pages 17 to 31

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work, for thi report, or for the opinions I have formed.

## Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

## Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Actthe trustees have not met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: A. D. Moss  
Qualification FCA  
Address: 85 Cottage Lane  
Ormskirk  
Lancashire  
L39 3NF

## Merseyside County Scout Council

### Statement of financial activities for the year ending 28 February 2022

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28 February 2022	Total funds year ending 28 February 2021
	Note	£	£	£	£	£
<b>Incoming Resources</b>						
Subscriptions		231,334	0	0	231,334	305,274
less paid to the Scout Association		(181,044)	0	0	(181,044)	(209,646)
Tawd Vale Earned Income		0	0	0	0	0
Insurances		0	0	0	0	1,619
Grants		20,490	0	0	20,490	58,252
Charitable Activities	3	7,856	18,188	0	26,044	54,739
Shop income	3	32	0	0	32	149
Interest and investment income		15,586	0	0	15,586	4,972
Donations	2	11,644	7,552	0	19,196	50,863
<b>Total income</b>		<b>105,898</b>	<b>25,740</b>	<b>0</b>	<b>131,638</b>	<b>266,222</b>
<b>Resources Expended</b>						
Charitable Activities	4	65,926	59,998	21,229	147,153	155,672
Shop expenditure	4	0	0	0	0	433
<b>Total expenditure</b>		<b>65,926</b>	<b>59,998</b>	<b>21,229</b>	<b>147,153</b>	<b>156,105</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>		<b>39,972</b>	<b>(34,258)</b>	<b>(21,229)</b>	<b>(15,515)</b>	<b>110,117</b>
<b>Unrealised (losses)/ gains on Investments</b>	8	<b>5,202</b>	<b>0</b>	<b>0</b>	<b>5,202</b>	<b>(2,050)</b>
<b>Increase in Fair Value of Investment Properties</b>	6,7	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net income</b>		<b>45,174</b>	<b>(34,258)</b>	<b>(21,229)</b>	<b>(10,313)</b>	<b>108,067</b>
Transfer of funds	14	(45,274)	29,325	15,949	0	0
Net movement in funds		(100)	(4,933)	(5,280)	(10,313)	108,067
Balances brought forward at 01 March 2021		305,882	200,702	827,185	1,333,769	1,225,702
<b>Balances carried forward at 28 February 2022</b>	11	<b>305,782</b>	<b>195,769</b>	<b>821,905</b>	<b>1,323,456</b>	<b>1,333,769</b>

All operations are continuing operations.

The notes on pages 21 to 31 form part of these accounts

A full Comparative Statement of Financial Activities for the year ending 28 February 2021 is on the next page.

## Merseyside County Scout Council

### Comparative Statement of financial activities for the year ending 28 February 2021

	Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28 February 2021 £
	£	£	£	£
<b>Incoming Resources</b>				
Subscriptions	305,274	0	0	305,274
less paid to the Scout Association	(209,646)	0	0	(209,646)
Tawd Vale Earned Income	0	0	0	0
Insurances	1,619	0	0	1,619
Grants	58,252	0	0	58,252
Charitable Activities	19,868	34,871	0	54,739
Shop income	149	0	0	149
Interest and investment income	4,972	0	0	4,972
Donations	2,702	0	48,161	50,863
<b>Total income</b>	<b>183,190</b>	<b>34,871</b>	<b>48,161</b>	<b>266,222</b>
<b>Resources Expended</b>				
Charitable Activities	67,975	38,340	49,357	155,672
Shop expenditure	433	0	0	433
<b>Total expenditure</b>	<b>68,408</b>	<b>38,340</b>	<b>49,357</b>	<b>156,105</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>	<b>114,782</b>	<b>(3,469)</b>	<b>(1,196)</b>	<b>110,117</b>
<b>Unrealised (losses)/ gains on Investments</b>	<b>(2,050)</b>	<b>0</b>	<b>0</b>	<b>(2,050)</b>
<b>Net income</b>	<b>112,732</b>	<b>(3,469)</b>	<b>(1,196)</b>	<b>108,067</b>
Transfer of funds	(106,951)	13,992	92,959	0
Net movement in funds	5,781	10,523	91,763	108,067
Balances brought forward at 01 March 2020	300,101	190,179	735,422	1,225,702
<b>Balances carried forward at 28 February 2021</b>	<b>305,882</b>	<b>200,702</b>	<b>827,185</b>	<b>1,333,769</b>

# Merseyside County Scout Council

## Balance Sheet as at 28 February 2022

	Note	28 February 2022 £	28 February 2021 £
<b>Fixed assets</b>			
Tangible fixed assets	6	515,906	499,957
Investment Property	7	300,000	300,000
Investments	8	82,531	77,329
<b>Total fixed assets</b>		<u>898,437</u>	<u>877,286</u>
<b>Current assets</b>			
Stock	9	1,487	1,455
Cash at bank and in hand		426,924	461,295
<b>Total current assets</b>		<u>428,411</u>	<u>462,750</u>
<b>Liabilities:</b> amounts falling due within one year	10	<u>(3,392)</u>	<u>(6,267)</u>
<b>Net current assets</b>		425,019	456,483
<b>Net assets</b>	11	<u>1,323,456</u>	<u>1,333,769</u>
<b>Funds</b>			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	305,782	305,882
Designated	14	195,769	200,702
Restricted	14	622,674	627,954
<b>Total charity funds</b>		<u>1,323,456</u>	<u>1,333,769</u>

Approved by the County Executive on 1st September 2022

Chairman

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The notes on pages 21 to 31 form part of these accounts

The report of the independent examiner is on page 16

## Merseyside County Scout Council

### Statement of cash flows for the year ending 28 February 2022

	Note	year ending 28 February 2022 £	year ending 28 February 2021 £
<b>Cash flows from operating activities:</b>			
Net cash generated from operating activities	15	(17,799)	121,262
<b>Cash flows from investing activities:</b>			
Interest and investment income		15,586	4,972
Purchase of assets and equipment		(32,157)	(108,052)
Net cash absorbed by investing activities		(16,571)	(103,080)
Cash flows from financing activities		-	-
Change in cash in the period		(34,370)	18,182
Cash brought forward		461,295	443,113
Cash carried forward		426,925	461,295

The notes on pages 21 to 31 form part of these accounts

The report of the independent examiner is on page 16

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2022

### 1 Accounting Policies

#### 1.01 Accounting convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 01 January 2015) - (Charities SORP (FRS (102))) and the Charities Act 2011

Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 1.02 Covid-19 and the ability to continue as a going concern

The Trustees have considered the ability of the Charity to continue, taking into account the gradual recovery of activities post the Covid-19, and are confident that it has adequate resources in place to continue as a going concern for the foreseeable future. The financial statements are therefore prepared on a going concern basis.

#### 1.03 Charitable Funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the charitable objectives. Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.04 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA

#### 1.05 Grants, donations and legacies

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Legacies are included in the SoFA when receipt is probable, that is, when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

#### 1.06 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### 1.07 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2022

#### 1.08 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

#### 1.09 Volunteer help

The value of any volunteer help is not included in the accounts but is described in the trustees' annual report

#### 1.10 Donated service and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

#### 1.11 Investment income, gains and losses

Investment income is recognised when it is receivable.

This includes and realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### 1.12 Allocation of costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

#### 1.13 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### 1.14 Fund accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent endowment nor expendable endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the wishes of donors and un-designated funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in Note 9.

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2022

#### 1.15 Investment assets

Investments are included in the balance sheet at their market value as at the balance sheet date. All movements in value arising from investment changes or revaluation are shown in the statement of financial activities. Dividends are accounted for on an accruals basis.

#### 1.16 Tangible fixed assets and depreciation

The Council has taken advantage of the provisions in FRS 102 35.101 and has adopted the previous revaluation deemed as cost. The use of Tawd Vale Adventure Centre is restricted to Scouting Activities by covenant. All other tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost, or valuation, of tangible fixed assets, with the exception of freehold land, buildings and site improvements at Tawd Vale, to their estimated residual value over their estimated useful lives.

The principal annual rates used for this purpose are as follows:-

Plant and office equipment is written off over 5 years.

Motor vehicles are written off on a reducing balance basis at a rate of 25% per annum.

The Electricity upgrade in 2014/5 and the site improvement/ development in 2015 and onwards are to be written off over 15 years.

Profits and losses on the disposal of tangible fixed assets are recognised in the Statement of Financial Activities in the year of disposal.

The Trustees consider the freehold property, being the land and buildings at the Tawd Vale Adventure Centre and site improvements, to have a residual value at least equal to book value.

#### 1.17 Investment properties

Investment Property is included at fair value. Gains are recognised in the statement of financial activities. Deferred tax is not provided on these gains as any gain realised would be used for the purpose of the charity and its charitable activities.

#### 1.18 Stocks

Stocks are stated at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.

#### 1.19 Provisions

These are recognised when there is a commitment made to the incurring of expenditure.

#### 1.20 Taxation

The Council is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

#### 1.21 Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7, FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

Merseyside County Scout Council

Notes to the accounts for the year ending 28 February 2022

2 Grants and Donation Income

	Year ending 28 February 2022				Year ending 28 February 2021			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Covid-19 Lockdown Grants	19,143	0	0	19,143	43,357	0	0	43,357
Covid-19 Job Retention Scheme Grants	1,347	0	0	1,347	14,895	0	0	14,895
	20,490	0	0	20,490	58,252	0	0	58,252
General Donations and Legacies	11,644	7,552	0	19,196	2,702	0	48,161	50,863

3 Analysis of income from charitable activities and shop

	Year ending 28 February 2022				Year ending 28 February 2021			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Membership Liaison	1,415	0	0	1,415	11,056	0	0	11,056
Tawd Vale	4,827	0	0	4,827	6,969	0	0	6,969
Events	0	18,188	0	18,188	0	34,871	0	34,871
Activity support	1,614	0	0	1,614	1,843	0	0	1,843
<b>Total Charitable Activity</b>	<b>7,856</b>	<b>18,188</b>	<b>0</b>	<b>26,044</b>	<b>19,868</b>	<b>34,871</b>	<b>0</b>	<b>54,739</b>
<b>Shop</b>								
Income	32	0	0	32	149	0	0	149
<b>Total Charitable Activity and Shop Income</b>	<b>7,888</b>	<b>18,188</b>	<b>0</b>	<b>26,076</b>	<b>20,017</b>	<b>34,871</b>	<b>0</b>	<b>54,888</b>

4 Analysis of expenditure on charitable activities and shop

	Year ending 28 February 2022				Year ending 28 February 2021			
	Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
	funds	funds	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£	£	£
Membership Liaison	60,571	0	21,229	81,800	54,502	0	0	54,502
Tawd Vale	161	32,158	0	32,319	3,885	2,040	48,161	54,086
Events	0	27,840	0	27,840	0	36,300	0	36,300
Activity support	3,959	0	0	3,959	6,358	0	1,196	7,554
	64,691	59,998	21,229	145,918	64,745	38,340	49,357	152,442
<b>Governance Costs</b>								
Salaries and office costs	835	0	0	835	2,830	0	0	2,830
Independent Examiner	400	0	0	400	400	0	0	400
	1,235	0	0	1,235	3,230	0	0	3,230
<b>Total Charitable Activity</b>	<b>65,926</b>	<b>59,998</b>	<b>21,229</b>	<b>147,153</b>	<b>67,975</b>	<b>38,340</b>	<b>49,357</b>	<b>155,672</b>
<b>Shop</b>								
Purchases	0	0	0	0	433	0	0	433
<b>Total Resources Expended</b>	<b>65,926</b>	<b>59,998</b>	<b>21,229</b>	<b>147,153</b>	<b>68,408</b>	<b>38,340</b>	<b>49,357</b>	<b>156,105</b>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2022

### 5 Staff Costs and Support and Governance Costs

#### a) Staff costs

	year ending 28 February 2022 £	year ending 28 February 2021 £
Staff Costs:		
Wages and salaries	26,111	42,088
Pension Costs (Defined Contribution)	128	555
Social security costs	1,056	3,495
	27,295	46,138

No employee earned more than £60,000 per annum

The average number of employees, analysed by function, was:

	year ending 28 February 2022	year ending 28 February 2021
Management and administration	2	3

#### b) Support and governance costs

Support costs, consisting of the office costs of the Council, including staff salaries, are split between charitable activities and governance on the estimated proportion of time spent on each activity as shown below:

	Basis of Apportionment	Year ending 28 February 2022			Year ending 28 February 2021		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	60,571	835	61,406	54,502	2,830	57,332
Independent Examiner	Actual	0	400	400	0	400	400
		60,571	1,235	61,806	54,502	3,230	57,732

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2022

#### 6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
<b>Cost or deemed cost</b>						
At 01 March 2021	200,000	477,961	28,073	5,695	13,216	724,945
Additions in year	0	32,157	0	0	0	32,157
At 28 February 2022	<u>200,000</u>	<u>510,118</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>757,102</u>
<b>Depreciation</b>						
At 01 March 2021	0	178,004	28,073	5,695	13,216	224,988
Charge in year	0	16,209	0	0	0	16,209
At 28 February 2022	<u>0</u>	<u>194,213</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>241,197</u>
<b>Net book values</b>						
At 28 February 2022	<u>200,000</u>	<u>315,905</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>515,905</u>
At 01 March 2021	<u>200,000</u>	<u>299,957</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>499,957</u>

#### 7 Investment Properties

	£
<b>Fair Value</b>	
At 01 March 2021	300,000
Revaluation	0
At 28 February 2022	<u>300,000</u>

The Council consider that the fair value of freehold bungalow continues to be £300,000

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2022

### 8 Investments

	year ending 28 February 2022 £	year ending 28 February 2021 £
Market Value at 01 March 2021	77,329	79,379
Additions in year	0	0
Net unrealised investment gains/(losses)	5,202	(2,050)
Market Value at 28 February 2022	<u>82,531</u>	<u>77,329</u>

Historical Cost at 28 February 2022	<u>55,000</u>	<u>55,000</u>
-------------------------------------	---------------	---------------

Market value being the agreed value of investments held

### 9 Stocks

	year ending 28 February 2022 £	year ending 28 February 2021 £
Stocks held for resale	<u>1,487</u>	<u>1,455</u>

### 10 Liabilities falling due within one year

	year ending 28 February 2022 £	year ending 28 February 2021 £
Accruals and Other Creditors	1,032	2,117
Deferred Income	2,360	4,150
Total Creditors	<u>3,392</u>	<u>6,267</u>
Other Debtors and Prepayments	0	0
Total Liabilities falling due within one year	<u>(3,392)</u>	<u>(6,267)</u>

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2022

### 11 Analysis of net assets between funds

	Year ending 28 February 2022				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<b>Restricted funds:</b>					
Tawd Vale Fixed Assets	316,675	300,000	0	0	616,675
Tawd Vale Woodland Management	0	0	0	5,422	5,422
Growth in Deprived Areas	0	0	0	577	577
	<u>316,675</u>	<u>300,000</u>	<u>0</u>	<u>5,999</u>	<u>622,674</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>515,906</u>	<u>300,000</u>	<u>0</u>	<u>5,999</u>	<u>821,905</u>
<b>Designated Funds:</b>					
County Events	0	0	0	49,124	49,124
Tawd Vale Site Development Capital Investment	0	0	0	35,588	35,588
Tawd Vale Legacies and Donations	0	0	0	7,552	7,552
Tawd Vale Activity Equipment and Training	0	0	0	3,505	3,505
Growth	0	0	0	40,000	40,000
County Reserve	0	0	0	60,000	60,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>195,769</u>	<u>195,769</u>
<b>Unrestricted funds</b>	0	0	82,531	223,251	305,782
	<u>515,906</u>	<u>300,000</u>	<u>82,531</u>	<u>425,019</u>	<u>1,323,456</u>

	Year ending 28 February 2021				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<b>Restricted funds:</b>					
Tawd Vale Fixed Assets	300,726	300,000	0	0	600,726
Tawd Vale Woodland Management	0	0	0	5,421	5,421
Growth in Deprived Areas	0	0	0	21,807	21,807
	<u>300,726</u>	<u>300,000</u>	<u>0</u>	<u>27,228</u>	<u>627,954</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>499,957</u>	<u>300,000</u>	<u>0</u>	<u>27,228</u>	<u>827,185</u>
<b>Designated Funds:</b>					
County Events	0	0	0	28,987	28,987
Network Committee	0	0	0	464	464
Restart Support to Local Groups following Covid-19	0	0	0	100,000	100,000
Tawd Vale Site Development Capital Investment	0	0	0	55,585	55,585
Tawd Vale Activity Equipment and Training	0	0	0	5,666	5,666
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	10,000	10,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,702</u>	<u>200,702</u>
<b>Unrestricted funds</b>	0	0	77,329	228,553	305,882
	<u>499,957</u>	<u>300,000</u>	<u>77,329</u>	<u>456,483</u>	<u>1,333,769</u>

## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2022

#### 11 Analysis of net assets between funds (continued)

The unrestricted funds may be applied for the purposes of the charity at the discretion of the trustees.

The designated funds have been established by the trustees for the purpose of providing defined activities/ projects for the charity. The trustees have the discretion to amend the designation of any part of these funds as circumstances dictate.

The restricted funds reflect either the fixed asset value of the County campsite or the balance of grants/ donations which have been received and which may only be applied for the purpose that they were made.

##### Purpose of designated funds:

County Events	Fund to support County organised events such as Wingdings, Explorer Belt Challenge, World Jamboree
Tawd Vale Site Development Capital Investment	Fund to support development and maintenance of County Adventure Centre
Tawd Vale Legacies and Donations	Unrestricted Legacies and Donations allocated to a fund to support development and maintenance of County Adventure Centre
Tawd Vale Activity Equipment and Training	Fund for the purchase of Activity Equipment and Instructor Training
Growth	Fund to cover ongoing Growth initiatives including support of Growth Development Officer
County Reserve	The County's emergency reserve fund
Network Committee	Fund to support the operation of the Network Committee
Restart Support to Local Groups following Covid-19	Fund to provide support to Local Groups suffering hardship due to Covid-19 restrictions on operation
Tawd Vale Strategic Fundraising - Feasibility Study	Fund to cover a study of the County Adventure Centre to establish development plans are feasible.

##### Purpose of restricted funds:

Tawd Vale Fixed Assets	Fixed Asset value of County Adventure Centre and the Investment Property
Tawd Vale Woodland Management	Fund established from a donation to manage the Woodland at the County Adventure Centre
Growth in Deprived Areas	Balance of grant received to develop scouting in Deprived Areas

#### 12 The resources expended by the charity include:

	year ending 28 February 2022 £	year ending 28 February 2021 £
Independent examiner's fee	400	400
Depreciation	16,209	15,094

#### 13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2021 none).

Expenses incurred personally by Trustees in the furtherance of their duties were reimbursed by the Charity

Analysis of Expenses Reimbursed:

	year ending 28 February 2022 £	year ending 28 February 2021 £
Travel	292	54
Events and Meetings	428	160
Equipment and Repairs	2,952	270
	<u>3,672</u>	<u>484</u>

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 6 (2021: 5)

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2022

### 14 Fund Movements

	Funds at 01 March 2021	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2022
	£	£	£	£	£	£	£
<b>Restricted funds:</b>							
Tawd Vale Fixed Assets	600,727	0	0	0	32,158	(16,209)	616,676
Tawd Vale Woodland Management	5,421	0	0	0	0	0	5,421
Growth in Deprived Areas	21,806	0	(21,229)	0	0	0	577
	<b>627,954</b>	<b>0</b>	<b>(21,229)</b>	<b>0</b>	<b>32,158</b>	<b>(16,209)</b>	<b>622,674</b>
Revaluation reserve	199,231	0	0	0	0	0	199,231
<b>Total Restricted Funds</b>	<b>827,185</b>	<b>0</b>	<b>(21,229)</b>	<b>0</b>	<b>32,158</b>	<b>(16,209)</b>	<b>821,905</b>
<b>Designated Funds:</b>							
County Events	28,987	18,188	(27,840)	0	29,789	0	49,124
Network Committee	464	0	0	0	0	(464)	0
Restart Support to Local Groups following Covid-19	100,000	0	0	0	0	(100,000)	0
Tawd Vale Site Development Capital Investment	55,585	0	(29,998)	0	10,000	0	35,587
Tawd Vale Legacies and Donations	0	7,552	0	0	0	0	7,552
Tawd Vale Activity Equipment and Training	5,666	0	(2,160)	0	0	0	3,506
Tawd Vale Strategic Fundraising - Feasibility Study	10,000	0	0	0	0	(10,000)	0
Growth	0	0	0	0	40,000	0	40,000
County Reserve	0	0	0	0	60,000	0	60,000
<b>Total Designated Funds</b>	<b>200,702</b>	<b>25,740</b>	<b>(59,998)</b>	<b>0</b>	<b>139,789</b>	<b>(110,464)</b>	<b>195,769</b>
<b>Unrestricted funds</b>	<b>305,882</b>	<b>105,898</b>	<b>(65,927)</b>	<b>5,203</b>	<b>16,672</b>	<b>(61,946)</b>	<b>305,782</b>
<b>Total Unrestricted Funds</b>	<b>305,882</b>	<b>105,898</b>	<b>(65,927)</b>	<b>5,203</b>	<b>16,672</b>	<b>(61,946)</b>	<b>305,782</b>
<b>TOTAL FUNDS</b>	<b>1,333,769</b>	<b>131,638</b>	<b>(147,154)</b>	<b>5,203</b>	<b>188,619</b>	<b>(188,619)</b>	<b>1,323,456</b>

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£32,158 into Tawd Vale Fixed Assets (Restricted Fund) out of Unrestricted Fund
Depreciation Costs:	£16,209 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
County Events	£29,789 into County Events (Designated Fund) out of Unrestricted Funds
Tawd Vale Development:	£10,000 into Tawd Vale Site Development Capital Investment (Designated Fund) out of Tawd Vale Strategic Fundraising - Feasibility Study (Designated Fund)
Growth	£40,000 into Growth (Designated Fund) out of Restart Support to Local Groups following Covid-19 (Designated Fund)
County Reserve	£60,000 into County Reserve (Designated Fund) out of Restart Support to Local Groups following Covid-19 (Designated Fund)
Unrestricted Funds	£464 into Unrestricted Funds out of Network Committee (Designated Fund).

# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2022

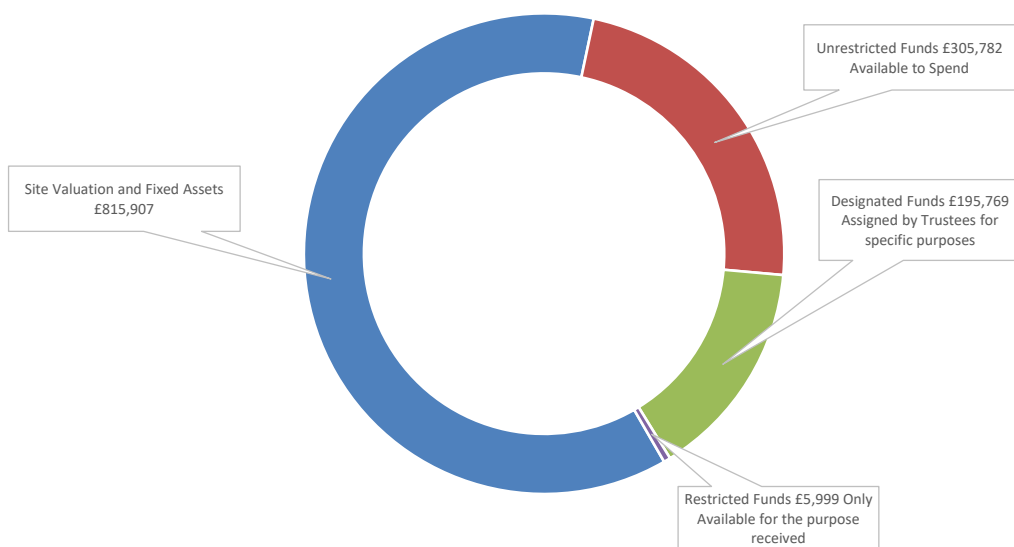
### 15 Reconciliation of net movements in funds to net cash flow from operating activities

	year ending 28 February 2022 £	year ending 28 February 2021 £
Net movement in funds	(10,313)	108,067
Increase in Fair Value of Investment Property	0	0
Interest and investment income	(15,586)	(4,972)
Unrealised gains/(loss) on investments	(5,202)	2,050
Depreciation charge	16,209	15,094
(Increase)/decrease in stock	(32)	156
Increase in creditors	(2,875)	867
Net cash used in operating activities	(17,799)	121,262

### 16 Related party transactions

There have been no related party transactions in the period that require disclosure in the accounts.

### Illustration: Breakdown of net assets





# Why volunteering at Scouts is

## #GOODFORYOU

### 1. It's good for your skills and your future

**84%**

of UK adults believe Scouts helps you develop skills useful in later life (YouGov 2020)

**71%**

of young people in the UK aged 14–18 believe Scouts helps you develop skills useful in later life (YouGov 2020)



Scouts score **18%** higher on courage, **15%** higher on independence and are **18%** more likely to be better problem solvers (Scout Experience Survey 2020)

### 2. It's good for your health and happiness



The most common benefits volunteers report are enjoyment (**93%**), a sense of personal achievement (**90%**) and feeling that they make a difference (**90%**). (Time Well Spent Survey NCVO 2019)



Over three-quarters of volunteers (**77%**) agree it improves their mental health and wellbeing. (Time Well Spent Survey NCVO 2019)



People who've volunteered in the past year were more satisfied with their lives and rated their overall health as better. (Journal of Happiness Studies 2020)



Scouts spend on average **1.1** more days a week being physically active (Scouts Experience Survey 2020)

### 3. It's good for your family, friends and community



Researchers found that participants ages 16-24 and 55-74 were especially likely to benefit from volunteering, perhaps because of the opportunity to build social connections. (Journal of Happiness 2020)



Over two-thirds (**68%**) of volunteers agree it helps them feel less isolated – this is even higher among younger volunteers (**77%**) for those aged 18–24 and **76%** for those aged 25–34). (Time Well Spent Survey NCVO 2019)



## **Merseyside Scouts**

3rd Floor, Stanley Buildings, 43 Hanover Street, Liverpool. L1 3DN  
Telephone: 0151 707 2671 Email: [office@merseysidescouts.com](mailto:office@merseysidescouts.com) Web: [www.merseysidescouts.com](http://www.merseysidescouts.com)



## **Tawd Vale Adventure Centre**

Lowry Hill Lane, Lathom. L40 5UL  
Telephone: 01695 302 010 Email: [info@tawdvale.org.uk](mailto:info@tawdvale.org.uk) Web: [www.tawdvale.org.uk](http://www.tawdvale.org.uk)

**MERSEYSIDE COUNTY SCOUT COUNCIL**

England & Wales - Charity number 503957

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# Accounts

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**Scouts**

Merseyside



**Merseyside Scouts**

**Annual Report and Accounts**  
for period 1 March 2020 to 28 February 2021

Registered Charity Number 503957



Scouts made me a do-er and a give it a go-er. Made me question and listen and have a wide-open mind. Scouts made me take a deep breath and speak up. Made me think on my feet, made me see the big picture, made me ignore the butterflies and go for it. Scouts made me get back up and try again. Made me think about what's next, and plan for it. Made me jump in, get muddy, give back and get set.

**MERSEYSIDE COUNTY SCOUT COUNCIL  
TRUSTEES' REPORT FOR THE PERIOD ENDING 28 FEBRUARY 2021**

**Name of Charity:** Merseyside County Scout Council

**Charity Registration Number:** 503957

**Address:** Merseyside Scouts  
Spaces 301  
Tea Factory  
82 Wood Street  
Liverpool  
L1 4DQ

**President:** Her Majesty's Lord Lieutenant of Merseyside  
Mark Blundell

**Vice Presidents:** Eric Morton  
Alan Seeley

**County Commissioner:** Peter Oliver

**Trustees at 28 February 2021:**

<b>Ex Officio:</b>	Peter Oliver	County Commissioner David
	Steer Esq. QC DL	County Chair
	Sam Robinson	County Treasurer
	James Barber	County Secretary (wef 24 September 2020)
	Alex Clark	County Youth Commissioner
	Kieran Murphy	County Youth Commissioner

<b>Elected &amp; Nominated</b>	Mark Bennett	John Cadman
	John Drysdale	Jessica Fogg*
	Michael Hussey	Nigel MacLeod
	Daragh O'Malley	Jane Owen
	Nikki Parr	Alan Seeley

\* Elected Youth Representative

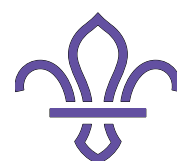
**Appointed Assistant County Treasurer** Alistair Quinn

**Appointed Chair of the Tawd Vale Steering Group** Andrew Pickersgill

**Independent Examiner:** Andrew Moss, FCA

**Solicitors:** Formby Law Ltd.

**Bankers:** CAF Bank Plc  
Barclays Bank Plc  
HSBC UK Plc



## Governing Instrument

The Charity's governing documents are those of The Scout Association. They consist of a Royal Charter, which in turn gives authority to the Bye Laws of the Association and The Policy, Organisation and Rules of The Scout Association.

## Trustee Membership of sub-Committees at 28 February 2021

<b>Tawd Vale Steering Group:</b>	Mark Bennett John Cadman Sam Robinson (ex-officio) David Steer (ex-officio) Peter Oliver (ex-officio)
<b>Finance:</b>	John Drysdale (Chair) Mark Bennett John Cadman Michael Hussey Daragh O'Malley Sam Robinson (ex-officio) David Steer (ex-officio) Peter Oliver (ex-officio)
<b>Appointments and Awards:</b>	Alan Seeley (Chair) Jessica Fogg Daragh O'Malley Jane Owen David Steer (ex-officio) Peter Oliver (ex-officio)
<b>Risk and Audit:</b>	Mark Bennett (Chair) John Drysdale Sam Robinson (ex-officio) David Steer (ex-officio) Peter Oliver (ex-officio)
<b>Growth Project Working Group:</b>	Michael Hussey (Chair) David Steer (ex-officio) Peter Oliver (ex-officio)

Other Trustees attend sub- committees as appropriate

## Background and Objectives

The Charity is well established and, following major initiatives, continues to grow in numbers and provides a challenging programme of everyday adventure, leading to the development of skills for life and good citizenship amongst its youth membership, aged between 6 and 25 years. Through the support of dedicated and well trained adult leadership, members achieve self-confidence, an understanding of international matters, a sense of community and respect for others as well as themselves.

The Trustees have the powers to raise funds through subscription and other methods to support the work of the Council. The Trustees are fully aware of their responsibilities for the stewardship of the County assets, particularly the principle asset, Tawd Vale Adventure Centre. This is achieved through frequent meetings and the monitoring of regular financial reports.

In planning our activities for the year, we kept in mind the Charity Commission's guidance on public benefit at our Trustee meetings.

## Management and Governance Arrangements

The Executive Committee consists of ex officio members, elected members, members nominated by the County Commissioner, including young members aged between 18 and 25 years. The Executive meets at least five times per



annum. Sufficient time is given to ensure business is properly managed. Trustees serve an average of 3 – 5 years although some serve for less.

The Executive uses its powers to create sub-committees and these are supported by Trustees and co-opted members. Currently these comprise Tawd Vale Steering Group, Finance, Appointments and Awards, Risk and Audit and Growth Project Working Group and these sub-committees meet as appropriate, reporting to the Executive Committee.

Trustees set an annual budget seeking best value in achieving the Council's objectives. Risks, challenges and opportunities are reviewed, mainly through the sub-committee structure.

## Financial Review

Scouting on Merseyside faced challenges during the year due to the Coronavirus pandemic and experienced a difficult economic situation, just like similar organisations. We were faced with the suspension of face-to-face scouting and resultant loss of some valuable revenue opportunities and reduced investment returns.

Work continues to maximise the use of all County assets, particularly Tawd Vale Adventure Centre.

Through the careful stewardship of the operation of all aspects of the County's finances throughout the challenging times of 2020/21, the Trustees are pleased to report that during the period the total assets grew by £108,067 but this includes £108,052 of Capital Expenditure at the Adventure Centre which will be depreciated over a 15 year period.

The total assets now stand at £1,333,769 (£877,286 fixed assets and investments; £456,483 net current assets). £200,702 of the current assets are designated for specific purposes by the Trustees. The Trustees recognise that during 2021/22 the Tawd Vale Adventure Centre is likely to face a deficit in the region of £35,000 and that this will be met by the unrestricted funds available to the Charity.

## Aims and Policies of the Trustees

The Trustees share the overall aims of the Scout Association and Merseyside County Scout Council has the role, within the structure of the Scout Association, to provide leadership, advice and support to Scout Districts and Groups within the Merseyside geographic area and to encourage the achievement of the aims of the Scout Association through the use of the Scout Method. The Charity provides the following services:

- administrative and advisory support to all Districts and, indirectly, Scout Groups within Merseyside;
- administration, maintenance and development of Tawd Vale Adventure Centre to provide safe facilities for camping and outdoor adventure;
- organisation of events and activities to broaden the challenges available to young people and enhance the Scout programme and make it exciting;
- leadership training and support services together with wider support for corporate matters;
- representation of Merseyside Scouting on appropriate bodies in the wider community;
- support for specific development projects in challenging areas.

## Organisation and Decision Making

The Executive Committee exists to support the work of the County Commissioner and their team and to provide governance of the charity. Overall governance, financial and legal responsibility rests with the Executive Committee as Trustees of Merseyside County Scout Council. The Trustees are under the Chairmanship of David Steer Esq QC DL and they are supported and advised by sub-committees as required.



## Risk and Internal Control

The Executive Committee has identified the major risks to which they believe the Scout County is exposed and systems are in hand to mitigate against them:

- Damage to buildings, property and equipment. The county has buildings and contents insurance in place to mitigate against permanent loss;
- Injury to leaders, helpers, supporters and members. The County, through membership fees, contribute to the Scout Association's national accident insurance policy, backed up by additional insurances to increase benefits, if appropriate;
- Risk Assessments are undertaken before all activities and a set of Operating Procedures are in place which are subject to regular monitoring and review;
- The County holds reserves to ensure the continuance of activities should there be a major income shortfall. Subscription income is reviewed annually.
- Ongoing support is given to the recruitment and retention of both leaders and youth members. Any reductions in membership to an unacceptable level would result in contraction, consolidation or closures;

## Reserves

The Executive's policy is to hold sufficient monies to continue the charitable activities of the County. The Committee considers that it should hold a sum equivalent to 12 months costs, circa £180,000 in unrestricted funds. The County holds unrestricted, undesignated, reserves of some £305,822 at the period end but as noted above this will be eroded by the anticipated deficit at the Tawd Vale Adventure Centre due to the ongoing effects of the Coronavirus Pandemic.

As reported previously the Trustees have identified that Tawd Vale (the County Adventure Centre) requires a significant investment to enable the provision of a first-class experience for all users. The Tawd Vale Steering Group have produced a full review of the requirements of the Centre and work has begun on some of the items identified. The Coronavirus pandemic interrupted the County Executive plans to fundraise substantial funds to develop Tawd Vale into the focus of Adventure on Merseyside. This will be revived once the economic climate improves.

## Investments

The Executive regularly monitors the level of balances held and the interest rates available to ensure best value is achieved from financial holdings. This remains very challenging at the present time given the depressed level of UK interest rates.

The Executive also ensures that as much of the Charity's investments as possible are held in vehicles with FSCS (Financial Services Compensation Scheme) protection to protect the charity assets.

## Serious Incidents

- There have been no serious incidents recorded during the period.
- All adult volunteers are required to attend First Aid, Safety and Safeguarding training to protect vulnerable beneficiaries, as appropriate to their role.
- All adults working with or in contact with children are regularly vetted through the DBS procedures.

The County adheres to these policies and follows a protocol to resolve any reported incidents. This is essential for maintaining public trust in Scouting and safeguarding our reputation.



## Statement of Trustees Responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and the Charities Act 2011.

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the Trustees are required to:

- a. Select suitable accounting policies and apply them consistently;
- b. Observe the methods and principles in the Charities SORP;
- c. Make judgements and estimates that are reasonable and prudent;
- d. State whether UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with United Kingdom Accounting Standards, the Charities Act and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Systems of internal control are designed to provide reasonable, but not absolute, assurance against material mismanagement or loss. They include:

- An annual budget approved by the Trustees.
- Appropriate delegation of authority and segregation of duties.
- Identification and management of risks.

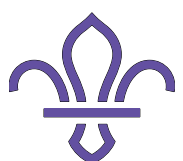
This report was approved by the Trustees at the Executive Committee meeting held on 08 September 2021 and it was agreed that the County Chairman would sign it on behalf of the Trustees.

Signed on behalf of the Trustees of Merseyside County Scout Council



David Steer Esq. QC DL  
Chair of the Trustees

08 September 2021



# County Commissioner's Report

## We're preparing young people with skills for life.

Merseyside Scouts supports young people aged 6 to 25 across 145 Scout Groups and their communities, across 10 Districts, located in the North West of England. Our provision spans the Local Authorities of Knowsley, Liverpool, Sefton, St. Helens, and Wirral. Our programme delivery is supported by Tawd Vale Adventure Centre; the centre of adventure for our young people, based in West Lancashire.



Each week our volunteers help young people to enjoy fun, friendship, and adventure. Scouts helps young people to develop a sense of optimism and strong values as well as the leadership and teamwork skills that are more valuable today than ever before. Our young people develop essential skills for life that will stay with them for the rest of their lives.

We are focused on supporting amazing volunteers to deliver inspiring programmes and prepare more young people with skills for life. We are contributing to a better society by supporting young people to develop the best skills and the best possible futures.

## Our Mission

Scouting actively engages and supports young people in their personal development, empowering them to make a positive contribution to society.

## Our Vision

We're preparing more young people with skills for life, supported by amazing leaders delivering an inspiring programme, across a well-managed provision. Across Merseyside, we will...

- be growing, more inclusive, shaped by young people and making a bigger impact in our communities;
- focus on what matters; and the actions that will increase the impact of Scouting;
- maximise our impact; doing less, doing it well, supporting and embedding;
- make volunteering as easy as possible; keeping it practical and simple;
- work together; sharing and collaborating in keeping with our culture.

## Our Strategic Objectives

Growth	Inclusivity	Youth Shaped	Community Impact
We believe Scouts changes lives so we want to give every young person in the UK the opportunity to join.	Everyone, regardless of their background, should be able to participate in Scouts.	Every young person should be shaping their experience and developing their leadership potential.	Through community impact projects, Scouts makes a difference not just to the individual but to whole communities.



## Our Pillars of Work

To meet our objectives, we remain focused on these three pillars of work:

Programme	People	Perception
<p>A fun, enjoyable, high quality programme consistently delivered and supported by simple (digital) tools</p> <ul style="list-style-type: none"> <li>• Supporting adults to make full use of the programme to deliver skills for life through adventure</li> <li>• Increasing the number of young people achieving top awards</li> <li>• Supporting use of the programme to increase our impact in communities</li> <li>• Enabling section supporters to help improve programmes and develop confidence in adult volunteers</li> <li>• Increasing number of young people shaping their programmes</li> </ul>	<p>More, well trained, better supported and motivated adult volunteers, and more young people from diverse backgrounds.</p> <ul style="list-style-type: none"> <li>• Ensuring we have enough of the right adult volunteers across our Scout Groups, who are... <ul style="list-style-type: none"> <li>~well inducted</li> <li>~well trained</li> <li>~well supported</li> <li>~recognised and rewarded</li> </ul> </li> <li>• Developing and embracing our #TeamMerseyside culture</li> <li>• Enhancing levels of enjoyment and fulfilment</li> <li>• Developing a culture of succession planning, where needed</li> </ul>	<p>Scouting is understood, more visible, trusted, respected and widely seen as playing a key role in society today.</p> <ul style="list-style-type: none"> <li>• Ensuring relevance and understanding of Scouting to our communities – for young people and adults from all background and across all communities</li> <li>• Celebrating our impact, self-worth, and perception.</li> <li>• Developing our 'internal community' as a single team, delivering Scouting across Merseyside</li> </ul>

## Our Aims

At County-level; our primary focus remains supporting our young people, their Section Leaders and their Scout Groups and Units. Our support is primarily delivered via several support streams; each of which have the following aims:

Programme Support	Adult Support	Adventure Support	Skills for Life	Youth Commissioners
Provide support to deliver excellent programmes across all of our Groups and Units.	Implement revised full and effective adult training scheme and learner management team.	Place Tawd Vale as a focus for adventure on Merseyside; and achieve step-change development of the provision at the site.	Embed the Scouting4All theme into programmes being delivered.	Encourage and support active Youth Commissioners in all Districts.
Deliver support for 'hard to deliver' programme areas.	Implement updated adult training scheme for induction and manager support.	Increase the number of adults leading and delivering adventurous activities.	Identify, develop, and implement specific projects to deliver and enable growth.	Provide youth shaped programme resources to help adults plan and deliver youth shaped activities.
Celebrate achievement and raise awareness of top awards.	Implement effective digital communications team.	Develop a team of specialist support to enable more adventure.	Maximise our community impact through national and local partnerships, and initiatives.	Develop and support young people into other roles (i.e. Trustees, Leadership).
Encourage and deliver excellent Young Leader training provision; where County-support is needed.	Continue to enhance data insight provision to improve operations and inform decision making, including recognition.	Continue to develop global opportunities across all sections.	Develop a culture where inclusivity is second nature.	Encourage, develop, and celebrate youth participation in leadership and support at all levels.
Focus County-led events to positively supplement the programme.	Grow the role and effectiveness of SASU.	Build Merseyside Emergency Team capability and extend remit to support enhancing our safety culture.	Develop and promote opportunities for young people to have their say on Scouting and influence society.	Provide an annual opportunity to bring young people together to influence County plans.
	Develop safeguarding awareness, training and support.			



## What we do is needed now more than ever, in recent history.

Over the last year, across our Sections, Units and Groups, our young people and volunteers have shown a tremendous level of grit, resilience and determination. Many have faced unprecedented, unexpected and significant personal challenges. Despite this, so many have managed to remain engaged through online meetings and innovative ways of operating, keep connected, support each other to have hope, and navigate their way through their own challenges of the pandemic. We couldn't be prouder of each and every one of our members – they've achieved so much. Alongside this, our team at County-level have been providing support with delivering activities at home, moving training and support opportunities online, as well as taking many of our events online. We've also been investing in significant improvements at Tawd Vale, partly enabled through the generous support of Community Foundation Merseyside, for which we are very grateful. We hope you'll notice a big difference when you're able to return.

As a result of all this hard work, together we've started to quickly bounce back. Having delivered programmes, activities and whole camps online, our Sections have begun meeting face to face again. Our volunteers and young people are returning, and we're confident that our structured programmes of activities are needed now more than ever, in recent history. We expect larger face to face events to return, even if slowly, and will continue to respond to the operating environment in which we find ourselves. Trustees and Members of Executive Committees across the County have worked hard to secure our future by effectively managing Group, District and County financial resources and physical assets – we couldn't deliver skills for life without this incredible support.

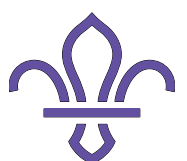
As we move forward, our focus continues to be on working with our Districts to support the face to face restart of Scouts, celebrating successes, sharing the good news stories and supporting Sections, Units and Groups which may still be facing specific challenges.

Our sincere thanks to every member of the team, across every Section, Unit, Group, District and the County – they each play a key role in making what we deliver to communities across Merseyside a reality.

Simply, thank you, once again.



**Peter Oliver**  
County Commissioner

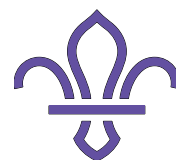




Feeling great about yourself.  
There isn't a badge for that, but there should be.

## Membership (as of 31st January 2021)

	Male	Female	Self-identify	Prefer not to say	Total
<b>YOUTH MEMBERSHIP</b>					
Beaver Scouts	1,046	230	0	0	1,276
Cub Scouts	1,399	349	0	0	1,748
Scouts	1,144	356	2	0	1,502
Explorer Scouts (including Young Leaders)	330	173	0	0	503
Network members	96	64	0	21	181
<b>TOTAL YOUTH MEMBERSHIP</b>	<b>4,015</b>	<b>1,172</b>	<b>2</b>	<b>21</b>	<b>5,210</b>
<b>PROGRAMME DELIVERY ROLES</b>					
Section Leaders	233	242	0	0	475
Assistant Section Leaders	369	333	0	0	702
Section Assistants	65	76	0	0	141
<b>TOTAL ADULT PROGRAMME DELIVERY ROLES</b>	<b>667</b>	<b>651</b>	<b>0</b>	<b>0</b>	<b>1,318</b>
Young Leaders+	144	104	1	0	249
<b>TOTAL PROGRAMME DELIVERY ROLES</b>	<b>811</b>	<b>755</b>	<b>1</b>	<b>0</b>	<b>1,567</b>
<b>LINE MANAGER ROLES</b>					
Group Scout Leaders	79	37	0	0	116
District Commissioners	9	0	0	0	9
District ES/SN Commissioners	5	6	0	0	11
County* Commissioners	1	0	0	0	1
County* ES/SN Commissioners	1	0	0	0	1
<b>TOTAL LINE MANAGER ROLES</b>	<b>95</b>	<b>43</b>	<b>0</b>	<b>0</b>	<b>138</b>
<b>GOVERNANCE ROLES</b>					
Group Chair	63	22	0	0	85
Group Secretary	18	62	0	0	80
Group Treasurer	40	59	0	0	99
Group Executive members	90	78	0	0	168
<b>TOTAL GROUP GOVERNANCE ROLES</b>	<b>211</b>	<b>221</b>	<b>0</b>	<b>0</b>	<b>432</b>
District Chair	7	2	0	0	9
District Secretary	1	7	0	0	8
District Treasurer	7	4	0	0	11
District Executive members	21	16	0	0	37
<b>TOTAL DISTRICT GOVERNANCE ROLES</b>	<b>36</b>	<b>29</b>	<b>0</b>	<b>0</b>	<b>65</b>
County* Chair	1	0	0	0	1
County* Secretary	1	0	0	0	1
County* Treasurer	1	0	0	0	1
County* Executive members	6	2	0	0	8
<b>TOTAL COUNTY* GOVERNANCE ROLES</b>	<b>9</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>11</b>
<b>TOTAL GOVERNANCE ROLES</b>	<b>256</b>	<b>252</b>	<b>0</b>	<b>0</b>	<b>508</b>
<b>SUPPORT ROLES</b>					
Deputy Group Scout Leaders	12	20	0	0	32
Group Administrators/Supporters	4	2	0	0	6
Group Skills Instructors	16	2	0	0	18
Other Group Adults	42	16	0	0	58
<b>TOTAL GROUP SUPPORT ROLES</b>	<b>74</b>	<b>40</b>	<b>0</b>	<b>0</b>	<b>114</b>
Deputy District Commissioners	10	3	0	0	13
District Youth Commissioners	3	1	0	0	4
Deputy District Youth Commissioners	0	0	0	0	0
Assistant District Commissioners	7	7	0	0	14
District Leaders	4	5	0	0	9
District Administrators/Supporters	0	1	0	0	1
District Skills Instructors	3	1	0	0	4
Other District Support roles	21	13	0	0	34
<b>TOTAL DISTRICT SUPPORT ROLES</b>	<b>48</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>79</b>
Deputy County* Commissioners	3	1	0	0	4
County* Youth Commissioners	1	1	0	0	2
Deputy County* Youth Commissioners	0	0	0	0	0
Assistant County* Commissioners	8	5	0	0	13
County* Leaders	17	15	0	0	32
County* Administrators/Supporters	0	2	0	0	2
County* Skills Instructors	10	2	0	0	12
Other County* Support roles	0	1	0	0	1
<b>TOTAL COUNTY* SUPPORT ROLES</b>	<b>39</b>	<b>27</b>	<b>0</b>	<b>0</b>	<b>66</b>
Active Support	77	83	0	0	160
<b>TOTAL SUPPORT ROLES</b>	<b>238</b>	<b>181</b>	<b>0</b>	<b>0</b>	<b>419</b>
<b>TOTALS</b>					
<b>TOTAL YOUTH MEMBERSHIP</b>	<b>4,015</b>	<b>1,172</b>	<b>2</b>	<b>21</b>	<b>5,210</b>
<b>TOTAL ADULT MEMBERSHIP</b>	<b>1,256</b>	<b>1,127</b>	<b>0</b>	<b>0</b>	<b>2,383</b>
<b>TOTAL MEMBERSHIP</b>	<b>5,271</b>	<b>2,299</b>	<b>2</b>	<b>21</b>	<b>7,593</b>



# Independent examiner's Report to the Trustees of Merseyside County Scout Council

I report on the accounts of the Council for the year ending 28 February 2021, which comprise the Statement of Financial Activities, the Balance Sheet and related notes set out on pages 14 to 28

This report is made solely to the trustees in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiner's report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees for my examination work.

## Respective responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. They consider that an audit is not required for this year (under Section 144 of the Charities Act 2011 (the Charities Act)) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act 2011
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

## Basis of the Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

## Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Actthe trustees have not met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: A. D. Moss  
Qualification FCA  
Address: 85 Cottage Lane  
Ormskirk  
Lancashire  
L39 3NF



## Merseyside County Scout Council

### Statement of financial activities for the year ending 28 February 2021

		Unrestricted Funds	Designated Funds	Restricted Funds	Total funds year ending 28 February 2021	Total funds year ending 29 February 2020
	Note	£	£	£	£	£
<b>Incoming Resources</b>						
Subscriptions		305,274	0	0	305,274	296,946
less paid to the Scout Association		(209,646)	0	0	(209,646)	(201,630)
Tawd Vale Earned Income		0	0	0	0	29,770
Insurances		1,619	0	0	1,619	1,632
Grants	2	58,252	0	0	58,252	0
Charitable Activities	3	19,868	34,871	0	54,739	230,884
Shop income	3	149	0	0	149	17,369
Interest and investment income		4,972	0	0	4,972	7,987
Donations	2	2,702	0	48,161	50,863	766
<b>Total income</b>		<b>183,190</b>	<b>34,871</b>	<b>48,161</b>	<b>266,222</b>	<b>383,724</b>
<b>Resources Expended</b>						
Charitable Activities	4	67,975	38,340	49,357	155,672	350,476
Shop expenditure	4	433	0	0	433	10,460
<b>Total expenditure</b>		<b>68,408</b>	<b>38,340</b>	<b>49,357</b>	<b>156,105</b>	<b>360,936</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>		<b>114,782</b>	<b>(3,469)</b>	<b>(1,196)</b>	<b>110,117</b>	<b>22,788</b>
<b>Unrealised (losses)/ gains on Investments</b>	8	<b>(2,050)</b>	<b>0</b>	<b>0</b>	<b>(2,050)</b>	<b>(3,211)</b>
<b>Net income</b>		<b>112,732</b>	<b>(3,469)</b>	<b>(1,196)</b>	<b>108,067</b>	<b>19,577</b>
Transfer of funds	14	(106,951)	13,992	92,959	0	0
Net movement in funds		5,781	10,523	91,763	108,067	19,577
Balances brought forward at 01 March 2020		300,101	190,179	735,422	1,225,702	1,206,125
<b>Balances carried forward at 28 February 2021</b>	11	<b>305,882</b>	<b>200,702</b>	<b>827,185</b>	<b>1,333,769</b>	<b>1,225,702</b>

All operations are continuing operations.

The notes on pages 18 to 28 form part of these accounts

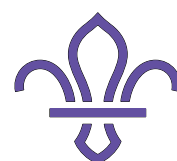
A full Comparative Statement of Financial Activities for the year ending 29 February 2020 is on the next page.



# Merseyside County Scout Council

## Comparative Statement of financial activities for the year ending year ending 29 February 2020

	Unrestricted Funds year ending 29 February 2020 £	Designated Funds year ending 29 February 2020 £	Restricted Funds year ending 29 February 2020 £	Total funds year ending 29 February 2020 £
<b>Incoming Resources</b>				
Subscriptions	296,946	0	0	296,946
less paid to the Scout Association	(201,630)	0	0	(201,630)
Tawd Vale Earned Income	29,770	0	0	29,770
Insurances	1,632	0	0	1,632
Grants	0	0	0	0
Charitable Activities	116,630	114,254	0	230,884
Shop income	17,369	0	0	17,369
Interest and investment income	7,987	0	0	7,987
Donations	766	0	0	766
<b>Total income</b>	<b>269,470</b>	<b>114,254</b>	<b>0</b>	<b>383,724</b>
<b>Resources Expended</b>				
Charitable Activities	191,004	155,142	4,330	350,476
Shop expenditure	10,460	0	0	10,460
<b>Total expenditure</b>	<b>201,464</b>	<b>155,142</b>	<b>4,330</b>	<b>360,936</b>
<b>Net Income/ (deficit) before investment (losses)/ gains</b>	<b>68,006</b>	<b>(40,888)</b>	<b>(4,330)</b>	<b>22,788</b>
<b>Unrealised (losses)/ gains on Investments</b>	<b>(2,154)</b>	<b>(1,057)</b>	<b>0</b>	<b>(3,211)</b>
<b>Net income</b>	<b>65,852</b>	<b>(41,945)</b>	<b>(4,330)</b>	<b>19,577</b>
Transfer of funds	(80,495)	64,711	15,784	0
Net movement in funds	(14,643)	22,766	11,454	19,577
Balances brought forward at 01 March 2019	314,744	167,413	723,968	1,206,125
<b>Balances carried forward at 29 February 2020</b>	<b>300,101</b>	<b>190,179</b>	<b>735,422</b>	<b>1,225,702</b>



# Merseyside County Scout Council

## Balance Sheet as at 28 February 2021

	Note	28 February 2021 £	29 February 2020 £
<b>Fixed assets</b>			
Tangible fixed assets	6	499,957	406,999
Investment Property	7	300,000	300,000
Investments	8	77,329	79,379
<b>Total fixed assets</b>		<b>877,286</b>	<b>786,378</b>
<b>Current assets</b>			
Stock	9	1,455	1,610
Cash at bank and in hand		461,295	443,113
<b>Total current assets</b>		<b>462,750</b>	<b>444,723</b>
<b>Liabilities:</b> amounts falling due within one year	10	<b>(6,267)</b>	<b>(5,399)</b>
<b>Net current assets</b>		<b>456,483</b>	<b>439,324</b>
<b>Net assets</b>	11	<b>1,333,769</b>	<b>1,225,702</b>
<b>Funds</b>			
Revaluation reserve	14	199,231	199,231
Unrestricted	14	305,882	300,101
Designated	14	200,702	190,179
Restricted	14	627,954	536,191
<b>Total charity funds</b>		<b>1,333,769</b>	<b>1,225,702</b>

Approved by the County Executive on 8th September 2021



Chairman

The notes on pages 18 to 28 form part of these accounts

The report of the independent examiner is on page 13



# Merseyside County Scout Council

## Statement of cash flows for the year ending 28 February 2021

	Note	year ending 28 February 2021 £	year ending 29 February 2020 £
<b>Cash flows from operating activities:</b>			
Net cash generated from operating activities	15	121,262	23,176
<b>Cash flows from investing activities:</b>			
Interest and investment income		4,972	7,987
Purchase of assets and equipment		(108,052)	(22,723)
Net cash absorbed by investing activities		(103,080)	(14,736)
<b>Cash flows from financing activities</b>			
		-	-
Change in cash in th period		18,182	8,440
Cash brought forward		443,113	434,673
Cash carried forward		461,295	443,113

The notes on pages 18 to 28 form part of these accounts

The report of the independent examiner is on page 13



## Notes to the accounts for the year ending 28 February 2021

### 1 Accounting Policies

#### 1.01 Accounting convention

The financial statements have been prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable to the UK and Republic of Ireland (FRS 102) (effective 01 January 2015) - (Charities SORP (FRS (102)) and the Charities Act 2011

Assets and Liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

#### 1.02 Covid-19 and the Ability to Continue as a Going Concern

The Trustees have considered the impact of Covid-19 on the Charity to continue and are confident that it has adequate resources in place to continue as a going concern for the foreseeable future, taking into account a reduced level of income generating activities.

#### 1.03 Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- The charity becomes entitled to the resources;
- The trustees are virtually certain they will receive the resources; and
- The monetary value can be measured with sufficient reliability.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross in the SoFA

#### 1.04 Grants, donations and legacies

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Legacies are included in the SoFA when receipt is probable, that is, when there has been a grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

#### 1.05 Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA when they have been submitted to HM Revenue & Customs.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

#### 1.06 Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

#### 1.07 Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.



## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2021

#### 1.08 Donated service and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA

The value of any voluntary help received is not included in the accounts but is described in the Trustees' Annual Report.

#### 1.09 Investment income, gains and losses

Investment income is recognised when it is receivable.

This includes realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### 1.10 Allocation of costs

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fundraising trading costs comprise costs incurred in encouraging people and organisations to contribute financially to the charity's work. It includes the cost of advertising for funds and the costs of mounting appeals.

Support costs include central functions and have been allocated to activity cost categories on the basis of time spent.

#### 1.11 Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### 1.12 Fund accounting

Where there is a legal restriction on the purpose to which a fund may be put, the fund is classified either as an endowment fund, where the donor has expressly provided that only the income of the fund may be applied, or as a restricted income fund where the donor has provided for the donation to be spent in furtherance of a specified charitable purpose. Endowment funds, where the capital is held to generate income for charitable purposes, are sub-analysed between those where the trustees have the discretion to spend the capital, expendable endowment, and those where there is no discretion to expend the capital, permanent endowment. The charity currently has neither permanent endowment nor expendable endowment funds.

Those funds which are neither endowment nor restricted income funds, are unrestricted income funds which are sub-analysed between designated (earmarked) funds where the trustees have set aside amounts to be used for specific purposes, often reflecting the wishes of donors and un-designated funds which are at the trustees' discretion. The major funds held in each of these categories are disclosed in Note 9.

#### 1.13 Investment assets

Investments are included in the balance sheet at their market value as at the balance sheet date. All movements in value arising from investment changes or revaluation are shown in the statement of financial activities. Dividends are accounted for on an accruals basis.



## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2021

#### 1.14 Tangible fixed assets and depreciation

The Council has taken advantage of the provisions in FRS 102 35.101 and has adopted the previous revaluation deemed as cost. The use of Tawd Vale Adventure Centre is restricted to Scouting Activities by covenant. All other tangible fixed assets are stated at cost less depreciation.

Depreciation is calculated to write off the cost, or valuation, of tangible fixed assets, with the exception of freehold land, buildings and site improvements at Tawd Vale, to their estimated residual value over their estimated useful lives.

The principal annual rates used for this purpose are as follows:-

Plant and office equipment is written off over 5 years.

Motor vehicles are written off on a reducing balance basis at a rate of 25% per annum.

The Electricity upgrade in 2014/5 and the site improvement/ development in 2015 and onwards are to be written off over 15 years.

Profits and losses on the disposal of tangible fixed assets are recognised in the Statement of Financial Activities in the year of disposal.

The Trustees consider the freehold property, being the land and buildings at the Tawd Vale Adventure Centre and site improvements, to have a residual value at least equal to book value.

#### 1.15 Investment Properties

Investment Property is included at fair value. Gains are recognised in the statement of financial activities. Deferred tax is not provided on these gains as any gain realised would be used for the purpose of the charity and its charitable activities.

#### 1.16 Stocks

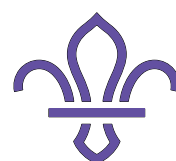
Stocks are stated at the lower of cost and net realisable value, after making allowance for obsolete and slow moving items.

#### 1.17 Provisions

These are recognised when there is a commitment made to the incurring of expenditure.

#### 1.18 Taxation

The Council is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.



## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2021

#### 2 Grants and Donation Income

	Year ending 28 February 2021				Year ending 29 February 2020			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Covid-19 Lockdown Grants	43,357	0	0	43,357	0	0	0	0
Covid-19 Job Retention Scheme Grants	14,895	0	0	14,895	0	0	0	0
	58,252	0	0	58,252	0	0	0	0
General Donations and Legacies	2,702	0	48,161	50,863	0	0	0	0

#### 3 Analysis of income from charitable activities

	Year ending 28 February 2021				Year ending 29 February 2020			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	11,056	0	0	11,056	14,764	0	0	14,764
Tawd Vale	6,969	0	0	6,969	77,549	0	0	77,549
Events	0	34,871	0	34,871	16,590	114,254	0	130,844
Activity support	1,843	0	0	1,843	7,727	0	0	7,727
<b>Total Charitable Activity</b>	<b>19,868</b>	<b>34,871</b>	<b>0</b>	<b>54,739</b>	<b>116,630</b>	<b>114,254</b>	<b>0</b>	<b>230,884</b>
<b>Shop</b>								
Income	149	0	0	149	17,369	0	0	17,369
<b>Total Charitable Activity and Shop Income</b>	<b>20,017</b>	<b>34,871</b>	<b>0</b>	<b>54,888</b>	<b>133,999</b>	<b>114,254</b>	<b>0</b>	<b>248,253</b>

#### 4 Analysis of expenditure on charitable activities and shop

	Year ending 28 February 2021				Year ending 29 February 2020			
	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Membership Liaison	54,502	0	0	54,502	73,857	0	0	73,857
Tawd Vale	3,885	2,040	48,161	54,086	70,072	28,325	330	98,727
Events	0	36,300	0	36,300	40,792	107,803	0	148,595
Activity support	6,358	0	1,196	7,554	3,215	19,014	4,000	26,229
	64,745	38,340	49,357	152,442	187,936	155,142	4,330	347,408
<b>Governance Costs</b>								
Salaries and office costs	2,830	0	0	2,830	2,668	0	0	2,668
Independent Examiner	400	0	0	400	400	0	0	400
	3,230	0	0	3,230	3,068	0	0	3,068
<b>Total Charitable Activity</b>	<b>67,975</b>	<b>38,340</b>	<b>49,357</b>	<b>155,672</b>	<b>191,004</b>	<b>155,142</b>	<b>4,330</b>	<b>350,476</b>
<b>Shop</b>								
Purchases	433	0	0	433	10,460	0	0	10,460
<b>Total Resources Expended</b>	<b>68,408</b>	<b>38,340</b>	<b>49,357</b>	<b>156,105</b>	<b>201,464</b>	<b>155,142</b>	<b>4,330</b>	<b>360,936</b>



# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2021

### 5 Staff Costs and Support and Governance Costs

#### a) Staff costs

	year ending 28 February 2021	year ending 29 February 2020
	£	£
Staff Costs:		
Wages and salaries	42,088	41,881
Pension Costs (Defined Contribution)	555	625
Social security costs	3,495	3,744
	<u>46,138</u>	<u>46,250</u>

No employee earned more than £60,000 per annum

The average number of employees, analysed by function, was:

	year ending 28 February 2021	year ending 29 February 2020
Management and administration	<u>3</u>	<u>3</u>

#### b) Support and governance costs

Support costs, consisting of the office costs of the Council, including staff salaries, are split between charitable activities and governance on the estimated proportion of time spent on each activity as shown below:

	Basis of Apportionment	Year ending 28 February 2021			Year ending 29 February 2020		
		Charitable Activities	Governance	Total	Charitable Activities	Governance	Total
Office Costs	Time Estimate	54,502	2,830	57,332	73,857	2,668	76,525
Independent Examiner	Actual	0	400	400	0	400	400
		<u>54,502</u>	<u>3,230</u>	<u>57,732</u>	<u>73,857</u>	<u>3,068</u>	<u>76,925</u>



## Merseyside County Scout Council

### Notes to the accounts for the year ending 28 February 2021

#### 6 Tangible fixed assets

	Tawd Vale				HQ	Total
	Land	Site Improvements	Plant & Equipment	Motor Vehicles	Office Equipment	
	£	£	£	£	£	£
<b>Cost or deemed cost</b>						
At 01 March 2020	200,000	369,909	28,073	5,695	13,216	616,893
Additions in year	0	108,052	0	0	0	108,052
At 28 February 2021	<u>200,000</u>	<u>477,961</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>724,945</u>
<b>Depreciation</b>						
At 01 March 2020	0	162,910	28,073	5,695	13,216	209,894
Charge in year	0	15,094	0	0	0	15,094
At 28 February 2021	<u>0</u>	<u>178,004</u>	<u>28,073</u>	<u>5,695</u>	<u>13,216</u>	<u>224,988</u>
<b>Net book values</b>						
At 28 February 2021	<u>200,000</u>	<u>299,957</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>499,957</u>
At 01 March 2020	<u>200,000</u>	<u>206,999</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>406,999</u>

#### 7 Investment Properties

	£
<b>Fair Value</b>	
At 01 March 2020	300,000
Revaluation	0
At 28 February 2021	<u>300,000</u>

The Council consider that the fair value of freehold bungalow continues to be £300,000



# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2021

### 8 Investments

	year ending 28 February 2021 £	year ending 29 February 2020 £
Market Value at 01 March 2020	79,379	82,590
Additions in year	0	0
Net unrealised investment gains/(losses)	(2,050)	(3,211)
Market Value at 28 February 2021	<u>77,329</u>	<u>79,379</u>
Historical Cost at 28 February 2021	<u>55,000</u>	<u>55,000</u>

Market value being the agreed value of investments held

### 9 Stock

	year ending 28 February 2021 £	year ending 29 February 2020 £
Stock held for resale	<u>1,455</u>	<u>1,610</u>

### 10 Liabilities falling due within one year

	year ending 28 February 2021 £	year ending 29 February 2020 £
Accruals and Other Creditors	2,117	3,169
Deferred Income	4,150	2,230
Total Creditors	<u>6,267</u>	<u>5,399</u>
Other Debtors and Prepayments	0	0
Total Liabilities falling due within one year	<u>(6,267)</u>	<u>(5,399)</u>



# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2021

### 11 Analysis of net assets between funds

	Year ending 28 February 2021				Total £
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	
<b>Restricted funds:</b>					
Tawd Vale Fixed Assets	300,726	300,000	0	0	600,726
Tawd Vale Woodland Management	0	0	0	5,421	5,421
Growth in Deprived Areas	0	0	0	21,807	21,807
	<u>300,726</u>	<u>300,000</u>	<u>0</u>	<u>27,228</u>	<u>627,954</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>499,957</u>	<u>300,000</u>	<u>0</u>	<u>27,228</u>	<u>827,185</u>
<b>Designated Funds:</b>					
County Events	0	0	0	28,987	28,987
Network Committee	0	0	0	464	464
Restart Support to Local Groups following Covid-19	0	0	0	100,000	100,000
Tawd Vale Site Development Capital Investment	0	0	0	55,585	55,585
Tawd Vale Activity Equipment and Training	0	0	0	5,666	5,666
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	10,000	10,000
	<u>0</u>	<u>0</u>	<u>0</u>	<u>200,702</u>	<u>200,702</u>
<b>Unrestricted funds</b>	0	0	77,329	228,553	305,882
	<u>499,957</u>	<u>300,000</u>	<u>77,329</u>	<u>456,483</u>	<u>1,333,769</u>
<b>Year ending 29 February 2020</b>					
	Tangible fixed assets £	Investment Properties	Investments £	Net current assets £	Total £
<b>Restricted funds:</b>					
Tawd Vale Fixed Assets	207,768	300,000	0	0	507,768
Tawd Vale Woodland Management	0	0	0	5,421	5,421
Growth in Deprived Areas	0	0	0	23,002	23,002
	<u>207,768</u>	<u>300,000</u>	<u>0</u>	<u>28,423</u>	<u>536,191</u>
Revaluation reserve	199,231	0	0	0	199,231
	<u>406,999</u>	<u>300,000</u>	<u>0</u>	<u>28,423</u>	<u>735,422</u>
<b>Designated Funds:</b>					
County Events	0	0	0	35,390	35,390
Network Committee	0	0	0	464	464
Tawd Vale Site Development Capital Investment	0	0	0	73,751	73,751
Tawd Vale Activity Equipment and Training	0	0	0	5,666	5,666
Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement	0	0	0	4,762	4,762
Tawd Vale Strategic Fundraising - Feasibility Study	0	0	0	44,000	44,000
County Reserve (Non-Cash Investment)	0	0	26,146	0	26,146
	<u>0</u>	<u>0</u>	<u>26,146</u>	<u>164,033</u>	<u>190,179</u>
<b>Unrestricted funds</b>	0	0	53,233	246,868	300,101
	<u>406,999</u>	<u>300,000</u>	<u>79,379</u>	<u>439,324</u>	<u>1,225,702</u>



Notes to the accounts for the year ending 28 February 2021

11 Analysis of net assets between funds (continued)

The unrestricted funds may be applied for the purposes of the charity at the discretion of the trustees.

The designated funds have been established by the trustees for the purpose of providing defined activities/ projects for the charity. The trustees have the discretion to amend the designation of any part of these funds as circumstances dictate.

The restricted funds reflect either the fixed asset value of the County campsite or the balance of grants/ donations which have been received and which may only be applied for the purpose that they were made.

**Purpose of designated funds:**

County Events	Fund to support events such as Wingdings, Explorer Belt Challenge, World Jamboree participation.
Network Committee	Fund to support the operation of the Network Committee
Restart Support to Local Groups following Covid-19	Fund to provide support to Local Groups suffering hardship due to Covid-19 restrictions on operation
Tawd Vale Site Development Capital Investment	Fund to support development and maintenance of County Adventure Centre
Tawd Vale Activity Equipment and Training	Fund for the purchase of Activity Equipment and Instructor Training
Tawd Vale Strategic Fundraising - Feasibility Study	Fund to cover a study of the County Adventure Centre to establish development plans are feasible.

**Purpose of restricted funds:**

Tawd Vale Fixed Assets	Fixed Asset value of County Adventure Centre and the Investment Property
Tawd Vale Woodland Management	Fund established from a donation to manage the Woodland at the County Adventure Centre
Growth in Deprived Areas	Grant received to develop scouting in Deprived Areas

12 The resources expended by the charity include:

	year ending 28 February 2021 £	year ending 29 February 2020 £
Independent examiner's fee	400	400
Depreciation	15,094	6,939
	15,094	6,939

13 Related party transactions

None of the trustees were paid any remuneration by the charity during the year (2020 none).

Expenses incurred personally by Trustees in the furtherance of their duties were reimbursed by the Charity

Analysis of Expenses Reimbursed:

	year ending 28 February 2021 £	year ending 29 February 2020 £
Travel	54	3,046
Subsistence	0	378
Events and Meetings	160	1,325
Equipment and Repairs	270	1,150
	484	5,899

The number of trustees who had expenses reimbursed by or paid for by, the Charity was 5 (2020: 11)



# Merseyside County Scout Council

## Notes to the accounts for the year ending 28 February 2021

### 14 Fund Movements

	Funds at 01 March 2020	Income	Expenditure	Unrealised Investment Gains/(losses)	Transfers In	Transfers Out	Funds at 28 February 2021
	£	£	£	£	£	£	£
<b>Restricted funds:</b>							
Tawd Vale Fixed Assets	507,768	0	0	0	108,053	(15,094)	600,727
Tawd Vale Woodland Management	5,421	0	0	0	0	0	5,421
Tawd Vale Strategic Fundraising Appeal	0	48,161	(48,161)	0	0	0	0
Growth in Deprived Areas	23,002	0	(1,196)	0	0	0	21,806
	<b>536,191</b>	<b>48,161</b>	<b>(49,357)</b>	<b>0</b>	<b>108,053</b>	<b>(15,094)</b>	<b>627,954</b>
Revaluation reserve	199,231	0	0	0	0	0	199,231
<b>Total Restricted Funds</b>	<b>735,422</b>	<b>48,161</b>	<b>(49,357)</b>	<b>0</b>	<b>108,053</b>	<b>(15,094)</b>	<b>827,185</b>
<b>Designated Funds:</b>							
County Events	35,390	34,871	(36,300)	0	0	(4,974)	28,987
Network Committee	464	0	0	0	0	0	464
Restart Support to Local Groups following Covid-19	0	0	0	0	100,000	0	100,000
Tawd Vale Site Development Capital Investment	73,750	0	0	0	89,887	(108,052)	55,585
Tawd Vale Activity Equipment and Training	5,666	0	0	0	0	0	5,666
Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement	4,762	0	0	0	0	(4,762)	0
Tawd Vale Strategic Fundraising - Feasibility Study	44,000	0	(2,040)	0	0	(31,960)	10,000
County Reserve (Non-Cash Investment)	26,147	0	0	0	0	(26,147)	0
<b>Total Designated Funds</b>	<b>190,179</b>	<b>34,871</b>	<b>(38,340)</b>	<b>0</b>	<b>189,887</b>	<b>(175,895)</b>	<b>200,702</b>
<b>Unrestricted funds</b>	<b>300,101</b>	<b>183,190</b>	<b>(68,408)</b>	<b>(2,050)</b>	<b>82,936</b>	<b>(189,887)</b>	<b>305,882</b>
<b>Total Unrestricted Funds</b>	<b>300,101</b>	<b>183,190</b>	<b>(68,408)</b>	<b>(2,050)</b>	<b>82,936</b>	<b>(189,887)</b>	<b>305,882</b>
<b>TOTAL FUNDS</b>	<b>1,225,702</b>	<b>266,222</b>	<b>(156,105)</b>	<b>(2,050)</b>	<b>380,876</b>	<b>(380,876)</b>	<b>1,333,769</b>

Transfers have been made between funds as follows:

Capitalisation of Site Improvements:	£108,053 into Tawd Vale Fixed Assets (Restricted Fund) out of Tawd Vale Site Development Capital Investment (Designated Fund)
Depreciation Costs:	£15,094 into Unrestricted Funds out of Tawd Vale Fixed Assets (Restricted Fund)
Tawd Vale Development:	£89,887 into Tawd Vale Site Development Capital Investment (Designated Fund) out of Unrestricted Funds £31,960 into Unrestricted Funds out of Tawd Vale Strategic Fundraising - Feasibility Study (Designated Fund) £4,762 into Unrestricted Funds out of Tawd Vale Strategic Fundraising - PR and Strategic Fundraising Engagement (Designated Fund)
Covid - 19 Provisions:	£100,000 into Restart Support to Local Groups following Covid-19 (Designated Fund) out of Unrestricted Funds
Unrestricted Funds:	£4,974 into Unrestricted Funds out of County Events (Designated Fund) £26,147 into Unrestricted Funds out of County Reserve (Designated Fund)



Notes to the accounts for the year ending 28 February 2021

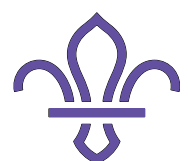
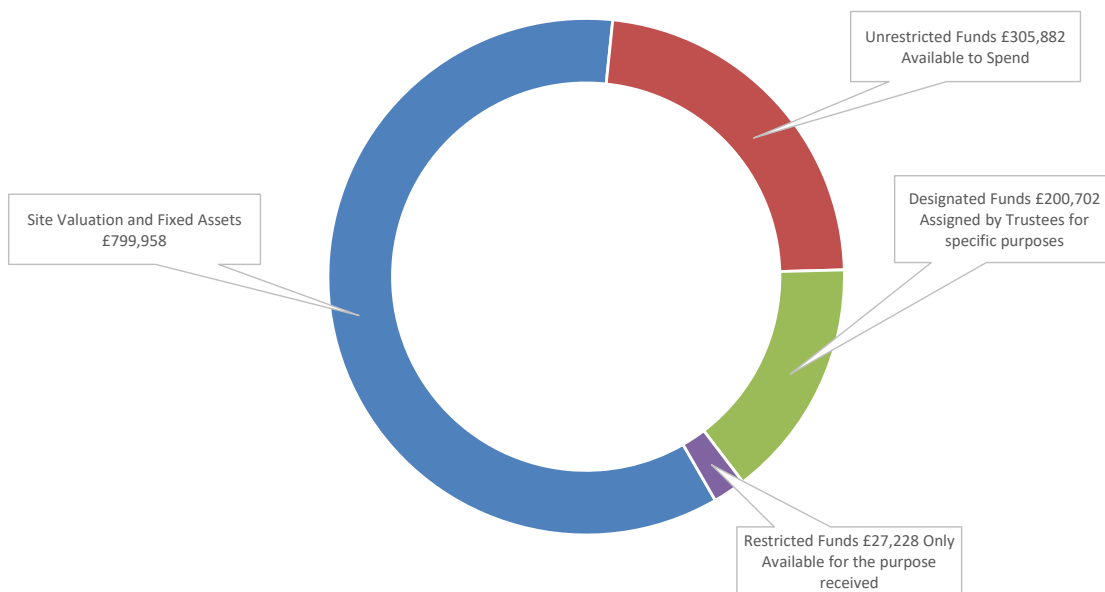
15 Reconciliation of net movements in funds to net cash flow from operating activities

	year ending 28 February 2021 £	year ending 29 February 2020 £
Net movement in funds	108,067	19,576
Interest and investment income	(4,972)	(7,987)
Unrealised gains/(loss) on investments	2,050	3,212
Depreciation charge	15,094	6,939
(Increase)/decrease in stock	156	(511)
Increase in creditors	867	1,947
Net cash used in operating activities	<u>121,262</u>	<u>23,176</u>

16 Related party transactions

There have been no related party transactions in the period that require disclosure in the accounts.

Illustration: Breakdown of net assets





# Why volunteering at Scouts is #GOODFORYOU

## 1. It's good for your skills and your future

# 84%

of UK adults believe Scouts helps you develop skills useful in later life (YouGov 2020)

# 71%

of young people in the UK aged 14–18 believe Scouts helps you develop skills useful in later life (YouGov 2020)



Scouts score **18%** higher on courage, **15%** higher on independence and are **18%** more likely to be better problem solvers (Scout Experience Survey 2020)

## 2. It's good for your health and happiness



The most common benefits volunteers report are enjoyment (**93%**), a sense of personal achievement (**90%**) and feeling that they make a difference (**90%**). (Time Well Spent Survey NCVO 2019)



Over three-quarters of volunteers (**77%**) agree it improves their mental health and wellbeing. (Time Well Spent Survey NCVO 2019)



People who've volunteered in the past year were more satisfied with their lives and rated their overall health as better. (Journal of Happiness Studies 2020)



Scouts spend on average **1.1** more days a week being physically active (Scout Experience Survey 2020)

## 3. It's good for your family, friends and community



Researchers found that participants ages 16–24 and 55–74 were especially likely to benefit from volunteering, perhaps because of the opportunity to build social connections. (Journal of Happiness 2020)



Over two-thirds (**68%**) of volunteers agree it helps them feel less isolated – this is even higher among younger volunteers (**77%**) for those aged 18–24 and **76%** for those aged 25–34). (Time Well Spent Survey NCVO 2019)



## **Merseyside Scouts**

Spaces 301, Tea Factory, 82 Wood Street, Liverpool. L1 4DQ

Telephone: 0151 707 2671 Email: [office@merseysidescouts.com](mailto:office@merseysidescouts.com) Web: [www.merseysidescouts.com](http://www.merseysidescouts.com)



## **Tawd Vale Adventure Centre**

Lowry Hill Lane, Lathom. L40 5UL

Telephone: 01695 302 010 Email: [info@tawdvale.org.uk](mailto:info@tawdvale.org.uk) Web: [www.tawdvale.org.uk](http://www.tawdvale.org.uk)